



1020 Locust Street, Suite M5
Philadelphia, PA 19107
T 1-888-JEFF-CME (533-3263)
T 215-955-6992
F 215-923-3212

jeffersoncme@jefferson.edu
jefferson.edu/cme

**Information Notice About the
Philadelphia Business Privilege License from
The Office of the Controller at Thomas Jefferson University**

Federal, state, and local tax authorities require all businesses, including Jefferson, to report payments made to unincorporated entities for services, honoraria, stipends, etc. via form 1099. A form 1099 is provided on an annual basis to each of these tax authorities and to individuals paid by Jefferson.

It is important to note that the City of Philadelphia has an additional requirement of which many are unaware. The City requires any person or entity doing business within the city limits to secure a Business Privilege License, thus triggering the need to file a Business Privilege Tax return. However, there are certain exceptions to this requirement for individuals receiving honoraria and stipends, the application of which may depend on the nature and frequency of the recipient's business activity in Philadelphia. Please consult with a tax advisor for details, or you can contact the Philadelphia Revenue Department Technical Advisory Staff directly at (215) 686-6831 or by emailing revenue@phila.gov.

The information provided herein does not constitute tax advice.