



# CITY OF PHILADELPHIA

DEPARTMENT OF REVENUE  
Municipal Services Building  
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FRANK BRESLIN, CPA  
Revenue Commissioner  
Chief Collections Officer

April 15, 2019

The Honorable Darrell Clarke  
City Council President  
City Hall, Room 490  
Philadelphia, PA 19107

Dear Council President Clarke:

This letter is in response to questions raised at the April 9, 2019 hearing before the Committee of the Whole on the Fiscal Year 2020 proposed budget for the Commerce Department. At this hearing, the following questions were asked:

**Councilman Domb: Do we charge BIRT to companies such as GrubHub?**

*Food delivery companies making deliveries in Philadelphia are providing a service within the city of Philadelphia and thus are subject to the Business Income and Receipts Tax.*

If you have any additional questions, please feel free to contact my office.

Very truly yours,

A handwritten signature in blue ink that reads "Frank Breslin".

Commissioner Frank Breslin, CPA  
Chief Collections Officer

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