

CITY OF PHILADELPHIA
2008 BUSINESS PRIVILEGE TAX
 DUE DATE: APRIL 15, 2009



2008 BPT

For business conducted in and out of Philadelphia

Print Taxpayer Name and Address _____

City Account Number

_____|_____|_____|_____|_____|_____|

Federal Identification Number

_____|_____| - ____|____|____|____|

Social Security Number

____|____| - ____|____| - ____|____|

If this is an amended return place an "X" here:

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS!

If your business terminated in 2008, enter the termination date **AND** file a CHANGE FORM. DO NOT ENTER AN AMOUNT ON LINE 4.

→ mm - dd - yyyy

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX (from Schedule B, Line 12 or Schedule A, Line 12). If there is no tax due, enter "0".....	1.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 11). If there is no tax due, enter "0".....	2.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
3. Tax Due for the 2008 Business Privilege Tax (Line 1 plus Line 2).....	3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
4. MANDATORY 2009 BPT Estimated Payment (repeat Line 3)	4.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
5. Total Due by 4/15/2009 (Line 3 plus Line 4).....	5.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. Credit from overpayment of 2007 or 2008 Net Profits Tax.....	6a.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
6b. Include any estimated and/or extension payments of 2008 BPT previously made, and any credit from overpayment of the 2007 BPT return.....	6b.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
6c. Total payments and credits. (Line 6a plus Line 6b).....	6c.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0".....	7.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
8. Interest and Penalty Multiply Line 7 by the cumulative percentage from the chart on Information Sheet	8.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
9. TOTAL DUE including Interest and Penalty (Line 7 plus Line 8).....	9.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00

To ensure proper credit to your account you must use the preprinted coupon to remit your payment!

OVERPAYMENT OPTIONS If Line 6C is greater than Line 5, enter the amount to be:

10a. Refunded. Do not file a separate Refund Petition	10a.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
10b. Applied, up to the tax due, to the 2008 Net Profits Tax Return.....	10b.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00
10c. Applied to the 2009 Business Privilege Tax.....	10c.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	.00

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____
 Preparer Signature _____ Date _____ Phone # _____

2008 BPT SCHEDULE B



City Account Number

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COMPUTATION OF TAX ON NET INCOME (METHOD II)

Always enter your account number.

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax return filed.

IF YOU ARE USING SCHEDULE B, DO NOT COMPLETE OR FILE SCHEDULE A.

Note: If any entry on this schedule exceeds \$999,999,999 - See special mailing instructions below Schedule A.

If the amount on Line 1, 2 or Line 4 indicates a loss, darken the circle.

<p>1. Net Income (Loss) as properly reported to the Federal Government..... 1.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
2. ADJUSTMENTS (Per BPT Reg. 404 and Public Law 82-272)					
<p>(a) Income net of interest expense attributable to direct obligations of the Federal Government, Pennsylvania or the political subdivisions of Pennsylvania. (If less than zero, enter zero on this line)..... 2a.</p>		<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>(b) Net Income (Loss) from certain port related activities. (Reg. 302 (19))..... 2b.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (d) & 302 (19))..... 2c.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>(d) Net Income (Loss) from Public Law 86-272 activities..... 2d.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>(e) Receipts by corporations of dividends, interest and royalties received from other corporations in the same affiliated group and/or from other corporations of which the receiving corporation owns at least 20% of the stock and/or BPT Regulation §404 (G) adjustments (Reg. 302 (14))..... 2e.</p>		<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>(f) Line 1 minus Lines 2a through 2e..... 2f.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (14))..... 2g.</p>		<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>(h) Gross Receipts per BPT Regulation §404(2)(E)(V)..... 2h.</p>		<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>(i) Divide Line g by Line h and enter the result here as a decimal..... 2i.</p>		<table border="1" style="width: 20px; height: 20px;"></table>	<table border="1" style="width: 20px; height: 20px;"></table>	<table border="1" style="width: 20px; height: 20px;"></table>	<table border="1" style="width: 20px; height: 20px;"></table>
<p>(j) Multiply Line f by Line i and enter the result here..... 2j.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j)..... 3.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>4. Total Nonbusiness Income (Loss)..... 4.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>5. Income (Loss) to be apportioned (Line 3 minus Line 4)..... 5.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>6. Average of Apportionment Factors from Schedule C-1, Line 12..... 6.</p>		<table border="1" style="width: 20px; height: 20px;"></table>	<table border="1" style="width: 20px; height: 20px;"></table>	<table border="1" style="width: 20px; height: 20px;"></table>	<table border="1" style="width: 20px; height: 20px;"></table>
<p>7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6)..... 7.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>8. Nonbusiness Income (Loss) allocated to Philadelphia..... 8.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>9. Current year Income (Loss) (Line 7 plus Line 8)..... 9.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>10. Loss Carry Forward, if any. (See Information Sheet)..... 10.</p>		<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>11. Taxable Income (Loss) (Line 9 minus Line 10)..... 11.</p>	<input type="radio"/>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00
<p>12. TAX DUE (Line 11 times .0645) If Line 11 is a loss, enter zero..... 12.</p>		<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	<table border="1" style="width: 30px; height: 20px;"></table>	.00

ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.

2008 BPT SCHEDULE C-1



City Account Number

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Always enter your account number.

If 100% of your business is conducted within Philadelphia, do not file this schedule. File the BPT-EZ return.

COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME. YOU MUST COMPLETE SCHEDULE C-1 IF YOU ARE APPORTIONING YOUR INCOME. FAILURE TO INCLUDE THIS SCHEDULE WITH YOUR RETURN MAY RESULT IN THE DISALLOWANCE OF YOUR APPORTIONMENT AND YOU MAY BE BILLED.

Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies and Mutual Thrift Institutions), complete Lines 10A, 10B and 10C ONLY. ALL OTHER TAXPAYERS, complete Lines 1 through 12.

Calculation of Average Values of Real and Tangible Property Used in Business:

	COLUMN A WITHIN PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
1. Inventories of Raw Materials, Work in Process and Finished Goods.....	1.	
2. Land and Buildings Owned (at average original cost).....	2.	
3. Machinery and Equipment Owned (at average original cost).....	3.	
4. Other Tangible Assets Owned (at average original cost).....	4.	
5. Rented Property (at 8 times the net annual rental).....	5.	
6. Total average value of Property used WITHIN PHILADELPHIA	6.	XXXXXXXXXX
7. Total average value of Property used EVERYWHERE	7.	XXXXXXXXXX

Computation of Apportionment Factors:

8a. Total Average Value of Philadelphia Property from Column A, Line 6 above.....	8a.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
8b. Total Average Value of Property Everywhere from Column B, Line 7 above.....	8b.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
8c. Philadelphia Property Factor (Line 8a divided by 8b).....	8c.	<input type="text"/> . <input type="text"/>
9a. Philadelphia Payroll.....	9a.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
9b. Payroll Everywhere.....	9b.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
9c. Philadelphia Payroll Factor (Line 9a divided by 9b).....	9c.	<input type="text"/> . <input type="text"/>
10a. Philadelphia Receipts.....	10a.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
10b. Gross Receipts Everywhere.....	10b.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
10c. Philadelphia Receipts Factor (Line 10a divided by 10b).....	10c.	<input type="text"/> . <input type="text"/>
10d. Repeat Line 10c.....	10d.	<input type="text"/> . <input type="text"/>
11. TOTAL FACTORS (Total of Lines 8c, 9c, 10c and 10d).....	11.	<input type="text"/> . <input type="text"/>
12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors, as explained below).....	12.	. <input type="text"/>

ENTER THIS AVERAGE ON SCHEDULE A, LINE 6 OR SCHEDULE B, LINE 6.

If Line 12 is equal to 100%, use the BPT-EZ return which is available at www.phila.gov/revenue. DO NOT FILE THIS RETURN.

Important Note: You must complete Lines A and B for all factors used. For taxpayers who apportion their Net Income in and out of Philadelphia, the 2008 Business Privilege Tax has a double weighted receipts factor. This is accomplished by calculating the Philadelphia receipts factor (Line 10c) and repeating it (Line 10d). The total of the factors (payroll, property and receipts) are then divided by the total factors used (always counting receipts as 2 factors) to obtain an average.

2008 BPT SCHEDULE D

COMPUTATION OF TAX ON GROSS RECEIPTS



City Account Number

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Always enter your account number.

The following taxpayers should not file Schedule D:

- Taxpayers registered under the Pennsylvania Securities Act of 1972;
- Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies and Mutual Thrift Institutions)
- Other Financial Businesses

These industries should file Schedules H-J, available on our website at www.phila.gov/revenue.

<p>1. Gross Receipts from sales and/or rentals of tangible personal property, dividends, interest, royalties, and gains on sale of stocks, bonds and business capital assets.....</p>	1.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>2. Gross Receipts from services.....</p>	2.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>3. Gross Receipts from rentals of real property.....</p>	3.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>4. Total of Lines 1 through 3.....</p>	4.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>5. Less exclusions from:</p>		
<p>5a. Sales delivered outside of Philadelphia.....</p>	5a.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>5b. Services performed outside of Philadelphia.....</p>	5b.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>5c. Rentals of real property outside of Philadelphia.....</p>	5c.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>5d. Information Technology Company Receipts.....</p>	5d.	<i>This exclusion expired 12/31/2006</i> <input style="width: 20px; height: 20px; border: 1px solid black; text-align: center; margin-left: 10px;" type="text"/> .00
<p>5e. Other (specify) _____.....</p>	5e.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>6. Net Taxable Receipts (Line 4 minus Lines 5a through 5e).....</p>	6.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>7. Less Receipts on which tax is to be computed by the Alternate Method. (Enter here and on Schedule E, Line 1, 5 or 10.).....</p>	7.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>8. Receipts subject to tax at the regular rate (Line 6 minus Line 7).....</p>	8.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>9. TAX DUE at the regular rate. (Line 8 times .001415).....</p>	9.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>10. TAX DUE using the Alternate Method from Schedule E, Line 15, if applicable.....</p>	10.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<p>11. TOTAL TAX DUE (Line 9 plus Line 10).....</p>	11.	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00

ENTER THE AMOUNT FROM LINE 11 ON THE SUMMARY PAGE, LINE 2 OF THIS RETURN.

2008 BPT SCHEDULE A



City Account Number

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Always enter your account number.

COMPUTATION OF TAX ON NET INCOME (METHOD I)

To be used by taxpayers electing to report net income from the operation of a business in accordance with their accounting system, after subtracting from gross receipts the cost of goods sold and all ordinary and necessary expenses of doing business, rather than as reported to and ascertained by the Federal Government.

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax return filed.

IF YOU ARE USING SCHEDULE A, DO NOT COMPLETE OR FILE SCHEDULE B.

Note: If any entry on this schedule exceeds \$999,999,999 - See special mailing instructions below.

If an amount on the lines below indicate a loss, darken the circle. ↘

1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total nonbusiness income.....	1.	<input type="radio"/>	[] [] [] ,	[] [] [] ,	[] [] []	.00
2. Net Income (Loss) from certain port related activities.....	2.	<input type="radio"/>	[] [] [] ,	[] [] [] ,	[] [] []	.00
3. Net Income (Loss) from specific PUC and ICC business activities.....	3.	<input type="radio"/>	[] [] [] ,	[] [] [] ,	[] [] []	.00
4. Net Income (Loss) from Public Law 86-272 activities.....	4.	<input type="radio"/>	[] [] [] ,	[] [] [] ,	[] [] []	.00
5. Income (Loss) to be apportioned (Line 1 minus Lines 2, 3 and 4).....	5.	<input type="radio"/>	[] [] [] ,	[] [] [] ,	[] [] []	.00
6. Average of Apportionment Factors from Schedule C-1, Line 12.....	6.			·	[] [] [] [] [] []	
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.	<input type="radio"/>	[] [] [] ,	[] [] [] ,	[] [] []	.00
8. Nonbusiness Income (Loss) allocated to Philadelphia.....	8.	<input type="radio"/>	[] [] [] ,	[] [] [] ,	[] [] []	.00
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.	<input type="radio"/>	[] [] [] ,	[] [] [] ,	[] [] []	.00
10. Loss Carry Forward, if any. (See Information Sheet).....	10.		[] [] [] ,	[] [] [] ,	[] [] []	.00
11. Taxable Income (Loss) (Line 9 minus Line 10).....	11.	<input type="radio"/>	[] [] [] ,	[] [] [] ,	[] [] []	.00
12. TAX DUE (Line 11 times .0645) If Line 11 is a loss, enter zero.....	12.		[] [] [] ,	[] [] [] ,	[] [] []	.00

ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.

Special Mailing Instructions for Schedules A and B

If your entry for any line exceeds 999,999,999., include a cover letter with your return indicating the correct entries for Schedule A or B and request manual processing of the return to assure proper entry of your accounting data.

2008 BPT SCHEDULE E

COMPUTATION OF TAX ON GROSS RECEIPTS



City Account Number

Grid for City Account Number

Always enter your account number.

ALTERNATE METHOD OF COMPUTING TAX ON GROSS RECEIPTS

(To be used by Manufacturers, Wholesalers and Retailers electing to use the Alternate Method of computation.)

SEE BUSINESS PRIVILEGE TAX REGULATIONS (SECTION 305) AT WWW.PHILA.GOV/REVENUE.

A. MANUFACTURERS

Table for Manufacturers with 4 rows and 4 columns of input boxes. Row 1: Receipts on which tax is to be computed by the Alternate Method. Row 2: Cost of goods sold. Row 3: TAX BASE. Row 4: TAX DUE.

B. WHOLESALERS

Table for Wholesalers with 9 rows and 4 columns of input boxes. Row 5: Receipts on which tax is to be computed by the Alternate Method. Row 6: Applicable Cost of Goods (a) Cost of material. Row 6b: (b) Cost of labor. Row 7: TOTAL APPLICABLE COST OF GOODS. Row 8: TAX BASE. Row 9: TAX DUE.

C. RETAILERS

Table for Retailers with 15 rows and 4 columns of input boxes. Row 10: Receipts on which tax is to be computed by the Alternate Method. Row 11: Applicable Cost of Goods (a) Cost of material. Row 11b: (b) Cost of labor. Row 12: TOTAL APPLICABLE COST OF GOODS. Row 13: TAX BASE. Row 14: TAX DUE. Row 15: TOTAL TAX DUE.

Enter the amount from Line 15 on Schedule D, Line 10.