

**CITY OF PHILADELPHIA
BUSINESS PRIVILEGE TAX**

DUE BY APRIL 15, 1999

MAKE NO MARKS IN THIS AREA
0 3 9 9
DO NOT STAPLE THIS RETURN

1999 BPT

TAXPAYER NAME & ADDRESS

CITY ACCOUNT NUMBER

--	--	--	--	--	--	--	--

Always enter your account number

FEDERAL IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--	--	--	--	--

SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--	--	--	--	--

Use the Change Form to report an address change.

If your business terminated in 1999,
enter the termination date here:

m	m	-	d	d	-	y	y	y	y
---	---	---	---	---	---	---	---	---	---

COMPUTATION OF TAX DUE OR REFUND

1. NET INCOME PORTION OF TAX (from Page 4, Line 12 or Page 7, Line 12). If there is no tax due, enter "0".....	1.	□	,	□ □ □	,	□ □ □	.00
2. GROSS RECEIPTS PORTION OF TAX (from Page 6, Line 8 or Page 8, Line 18). If there is no tax due, enter "0".....	2.	□	,	□ □ □	,	□ □ □	.00
3. TAX DUE for the 1999 Business Privilege Tax (Line 1 plus Line 2).....	3.	□	,	□ □ □	,	□ □ □	.00
4. Estimated payments and other credits:							
a. Credit from overpayment of 1998 Net Profits Tax.....	4a.	□	,	□ □ □	,	□ □ □	.00
b. Credit from overpayment of 1998 Business Privilege Tax.....	4b.	□	,	□ □ □	,	□ □ □	.00
c. Credit from 1999 Business Privilege Tax previously made.....	4c.	□	,	□ □ □	,	□ □ □	.00
Total Payments and Credits (Total Lines 4a through 4c).....	4.	□	,	□ □ □	,	□ □ □	.00
5. Net Tax Due (Line 3 less Line 4).....	5.	□	,	□ □ □	,	□ □ □	.00
6. Interest and Penalty (Cumulative % from Instruction Sheet multiplied by Line 5).....	6.	□	,	□ □ □	,	□ □ □	.00
7. TOTAL DUE including Interest and Penalty (Line 5 plus Line 6). Make check payable to: "City of Philadelphia"	7.	□	,	□ □ □	,	□ □ □	.00
8. Overpayment options. If Line 4 is larger than Line 3, enter:							
a. Amount to be refunded. Do not file a separate Refund Petition	8a.	□	,	□ □ □	,	□ □ □	.00
b. Amount of overpayment to be applied up to the tax due to the 1998 Net Profits tax.....	8b.	□	,	□ □ □	,	□ □ □	.00
c. Amount of overpayment to be applied to the 2000 Business Privilege tax.....	8c.	□	,	□ □ □	,	□ □ □	.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 # _____

DO NOT STAPLE THIS RETURN

**1999 BPT
SCHEDULE B**

MAKE NO MARKS IN THIS AREA

0 4 9 9

ACCOUNT NUMBER

--	--	--	--	--	--	--

Always enter your account number

**PART 1. COMPUTATION OF TAX ON
NET INCOME (METHOD II)**

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 Page 4, Schedule B, you cannot use Page 7, Schedule A.**

Note: If any entry on this form exceeds \$999,999,999 - See special mailing instructions on Schedule A, Page 7. **See Page 7 for an illustration for reporting losses.**

Darken box to indicate a net loss.

1. Net Income (loss) as properly reported to the Federal Government.....1.	<input type="checkbox"/>		,		,		.00
2. ADJUSTMENTS							
(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.			,		,		.00
(b) Net Income (Loss) from certain port related activities.....2b.	<input type="checkbox"/>		,		,		.00
(c) Net Income (Loss) from specific PUC and ICC business activities.....2c.	<input type="checkbox"/>		,		,		.00
(d) Net Income (Loss) from Public Law 86-272 activities.....2d.	<input type="checkbox"/>		,		,		.00
(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.....2e.			,		,		.00
(f) Line 1 minus Line 2 (a through e).....2f.	<input type="checkbox"/>		,		,		.00
(g) All other receipts from other corporations of the same affiliated group.....2g.			,		,		.00
(h) Gross Receipts per BPT Regulation §404(2)(E)(V).....2h.			,		,		.00
(i) Divide Line g by Line h and enter the result here as a decimal.....2i.			.				
(j) Multiply Line f by Line i and enter the result here.....2j.	<input type="checkbox"/>		,		,		.00
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....3.	<input type="checkbox"/>		,		,		.00
4. Total Nonbusiness Income (loss).....4.	<input type="checkbox"/>		,		,		.00
5. Income (loss) to be apportioned (Line 3 less Line 4.).....5.	<input type="checkbox"/>		,		,		.00
6. Average of Apportionment Factors from Schedule C-1, Page 5, Line 12.....6.			.				
7. Income (loss) apportioned to Philadelphia (Line 5 X Line 6).....7.	<input type="checkbox"/>		,		,		.00
8. Nonbusiness income (loss) allocated to Philadelphia.....8.	<input type="checkbox"/>		,		,		.00
9. Current year income (loss) (Line 7 plus Line 8.).....9.	<input type="checkbox"/>		,		,		.00
10. Loss Carry Forward, if any.....10.			,		,		.00
11. Taxable Income (Loss). Line 9 less Line 10.....11.	<input type="checkbox"/>		,		,		.00
12. TAX DUE (.065 times Line 11.) If Line 11 is a loss, enter zero.....12.			,		,		.00

ENTER THE AMOUNT FROM LINE 12 ON PAGE 3, LINE 1 OF THIS RETURN.

**1999 BPT
SCHEDULE C-1**

MAKE NO MARKS IN THIS AREA
0 5 9 9

ACCOUNT NUMBER

--	--	--	--	--	--	--

 Always enter your account number

COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME.

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 & Mutual Thrift Institutions), complete Lines 10A, 10B & 10C ONLY. ALL OTHER TAXPAYERS, complete Lines 1 through 12.

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

	COLUMN A WITHIN PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
1. Inventories of Raw Materials, Work in Process and Finished Goods...	1.	
2. Land & Building Owned (At original cost).....	2.	
3. Machinery & Equipment Owned (At original cost).....	3.	
4. Other Tangible Assets Owned (At 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 style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	.00
8B. Total Average Value of Property Everywhere from Column B, Line 7 above.....8B.	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	.00
8C. Philadelphia Property Factor (Line 8A divided by 8B).....8C.					<input style="width: 20px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>	
9A. Philadelphia Payroll.....9A.	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	.00
9B. Payroll Everywhere.....9B.	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	.00
9C. Philadelphia Payroll Factor (Line 9A divided by 9B).....9C.					<input style="width: 20px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>	
10A. Philadelphia Receipts.....10A.	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	.00
10B. Gross Receipts Everywhere.....10B.	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	,	<input style="width: 20px; height: 20px;" type="text"/>	.00
10C. Philadelphia Receipts Factor (Line 10A divided by 10B).....10C.					<input style="width: 20px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>	
10D. Repeat Line 10C.....10D.					<input style="width: 20px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>	
11. TOTAL FACTORS (Total of Lines 8C, 9C, 10C and 10D)..... 11.					<input style="width: 20px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>	
12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors, as explained below).....12.					<input style="width: 20px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>	

**ENTER THIS AVERAGE ON SCHEDULE A, PAGE 7, LINE 6 OR SCHEDULE B, PAGE 4, LINE 6.
If 100%, use the BPT-EZ return, Pages 1 and 2. Do not file this return.**

Important Note: You must complete Line A and Line B for all factors used. For taxpayers who apportion their Net Income in and out of Philadelphia, the 1999 Business Privilege Tax Return 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.

**1999 BPT
SCHEDULE E**

MAKE NO MARKS IN THIS AREA

0 8 9 9

ACCOUNT NUMBER

--	--	--	--	--	--	--	--

Always enter your account number

**PART 2. COMPUTATION OF TAX
ON GROSS RECEIPTS**

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) FOR METHODOLOGY.

A. MANUFACTURERS

- 1. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Page 6, Line 4)..... 1. , , , .00
- 2. Cost of goods sold.....2. , , , .00
- 3. TAX BASE (Line 1 less Line 2).....3. , , , .00
- 4. **TAX RATE: .0460**
- 5. **TAX DUE** (Line 3 times Line 4) If Line 3 is a loss, enter zero here.....5. , , , .00

B. WHOLESALERS

- 6. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Page 6, Line 4).....6. , , , .00
- 7. Applicable Cost of Goods:
 - (a) Cost of material.....7a. , , , .00
 - (b) Cost of Labor.....7b. , , , .00
- 8. TOTAL APPLICABLE COST OF GOODS (Total of Lines 7a and 7b).....8. , , , .00
- 9. TAX BASE (Line 6 less Line 8).....9. , , , .00
- 10. **TAX RATE: .0645**
- 11. **TAX DUE** (Line 9 times Line 10) If Line 9 is a loss, enter zero here.....11. , , , .00

C. RETAILERS

- 12. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Page 6, Line 4).....12. , , , .00
- 13. Applicable Cost of Goods:
 - (a) Cost of material.....13a. , , , .00
 - (b) Cost of labor.....13b. , , , .00
- 14. TOTAL APPLICABLE COST OF GOODS (Total of Lines 13a and 13b).....14. , , , .00
- 15. TAX BASE (Line 12 less Line 14)..... 15. , , , .00
- 16. **TAX RATE: .00153**
- 17. **TAX DUE** (Line 15 times .00153) If Line 15 is a loss, enter zero here.....17. , , , .00
- 18. **TOTAL TAX DUE** (Total of Lines 5, 11 and 17).....18. , , , .00

ENTER THE AMOUNT FROM LINE 18 ON PAGE 3, LINE 2.

