**FORM BPT NS 2000**
**SCHEDULE C-1**

MAKE NO MARKS IN THIS AREA

2 0 0 0

ACCOUNT NUMBER

**Always enter your account number**

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

**REFER TO INSTRUCTION SHEET VII.**

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:**

| | | LINE 8A WITHIN PHILADELPHIA | LINE 8B 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 8A, Line 6 above.....8A. ___ , ___ , ___ , ___ .00

8B. Total Average Value of Property Everywhere from Column 8B, Line 7 above.....8B. ___ , ___ , ___ , ___ .00

8C. Philadelphia Property Factor (Line 8A divided by 8B) (see Instruction Sheet VI for Apportionment presentation).....8C. ___ . ___

9A. Philadelphia Payroll.....9A. ___ , ___ , ___ , ___ .00

9B. Payroll Everywhere.....9B. ___ , ___ , ___ , ___ .00

9C. Philadelphia Payroll Factor (Line 9A divided by 9B).....9C. ___ . ___

10A. Philadelphia Receipts.....10A. ___ , ___ , ___ , ___ .00

10B. Gross Receipts Everywhere.....10B. ___ , ___ , ___ , ___ .00

10C. Philadelphia Receipts Factor (Line 10A divided by 10B).....10C. ___ . ___

10D. Repeat Line 10C.....10D. ___ . ___

11. TOTAL FACTORS (Total of Lines 8C, 9C, 10C and 10D)..... 11. ___ . ___

12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors, as explained below).....12. . ___

**ENTER THIS AVERAGE ON SCHEDULE A, PAGE 3, LINE 6 OR SCHEDULE B, PAGE 4, LINE 6.**
**If 100%, use the EZ form, Page 2.**

**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 2000 Business Privilege New Start 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.