

**WORKSHEETS D and E
2001 NET PROFITS TAX RETURN**

**These are worksheets only.
Do not file these worksheets with your return.**

WORKSHEET D: ALLOCATION OF BPT CREDIT FOR PARTNERSHIPS, ETC., WITH CORPORATE MEMBERS (THIS SCHEDULE IS TO BE USED ONLY BY A PARTNERSHIP, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE CORPORATE PARTNERS, CORPORATE JOINT VENTURES, OR CORPORATE ASSOCIATES.)

1. a) Taxpayers who started in business before 2000 , enter the portion of the taxpayer's taxable income on which 2002 Business Privilege Tax has been paid, AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS.....	1a.		
b) Taxpayers who started in business in 2000 and 2001 enter the portion of the taxpayer's taxable income on which 2001 Business Privilege Tax has been paid., AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS.....	1b.		
2. a) Taxpayers who started in business before 2000 enter the total taxable income of the taxpayer on which 2002 Business Privilege Tax has been paid.....	2a.		
b) Taxpayers who started in business in 2000 and 2001 , enter the total taxable income of the taxpayer on which 2001 Business Privilege Tax has been paid.....	2b.		
3. Divide Line 1a by 2a or Line 1b by 2b and enter the percentage here and on Page 1.....	3.		%
4. Enter the amount from Page 4, Worksheet K, Line 4.....	4.		
5. Multiply the amount on Line 4 by the percentage on Line 3.....	5.		
6. Subtract Line 5 from Line 4.....	6.		
7. Enter the amount from Page 1, Line 5.....	7.		
8. Business Privilege Tax Credit allowed. Enter the lesser of Line 6 or Line 7 here, and on Page 1, Line 6a.....	8.		

WORKSHEET E: SUMMARY OF PAYMENTS AND OTHER CREDITS.

1. 2001 Estimated Net Profits Tax Payments.....	1.		
2. Payments of 2001 Net Profits Tax made with Application for Extension of Time to File.....	2.		
3. Overpayment of 2001 or 2002 Business Privilege Tax, or 2000 Net Profits Tax to be applied to this tax return.....	3.		
4. TOTAL of Lines 1 through 3. Enter here and on Page 1, Line 6b of the return.....	4.		