

**2004 BPT
SCHEDULE A**

MAKE NO MARKS IN THIS AREA

0 7 0 4

ACCOUNT NUMBER

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Always enter your account number

**PART 1. 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 Page 7, Schedule A, you cannot use Page 4, Schedule B.**

Refer to Instruction Sheet IV. See Instruction Sheet VII for Depreciation Decoupling Information.

Note: If any entry on this form exceeds \$999,999,999, see special mailing instructions below.

| | | | | | | | | | | |
|-----|--|------------------------------------|----------------------|---|----------------------|---|----------------------|---|----------------------|-----|
| | | Darken box to indicate a net loss. | | | | | | | | |
| 1. | Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total non-business income..... | <input type="checkbox"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |
| 2. | Net Income (Loss) from certain port related activities..... | <input type="checkbox"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |
| 3. | Net Income (Loss) from specific PUC and ICC business activities..... | <input type="checkbox"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |
| 4. | Net Income (Loss) from Public Law 86-272 activities..... | <input type="checkbox"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |
| 5. | Income (Loss) to be apportioned. (Line 1 minus Lines 2, 3 and 4)..... | <input type="checkbox"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |
| 6. | Average of Apportionment Factors (From Page 5, Line 12) (See Instruction Sheet IV)..... | | | | | | | | <input type="text"/> | |
| 7. | Income (loss) apportioned to Philadelphia. (Line 5 X Line 6)..... | <input type="checkbox"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |
| 8. | Non-business Income (loss) allocated to Philadelphia..... | <input type="checkbox"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |
| 9. | Current Year income (loss). (Line 7 plus Line 8.)..... | <input type="checkbox"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |
| 10. | Loss Carry Forward, if any. (See Instruction Sheet III)..... | <input type="checkbox"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |
| 11. | Taxable Income (loss). (Line 9 less Line 10)..... | <input type="checkbox"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |
| 12. | TAX DUE (Line 11 X .065.) If line 11 is a loss enter zero..... | | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | .00 |

ENTER HERE AND ON PAGE 3, LINE 1.

Illustration for Reporting Losses on Schedule A or B

These schedules will be optically scanned. If an amount on Line 1, 3, 4, 5, 7, 8, 9 or 11 is a loss, darken the box provided. **DO NOT** use brackets, minus signs, or the word "LOSS". For example, if Line 1 is a \$100 loss...

Correct presentation:

Line 1 100

Incorrect presentations:

(100) -100 "LOSS"

SPECIAL MAILING INSTRUCTIONS for Schedules A and B. If your entry for any line exceeds 999,999,999.00 attach a cover letter to the front of the 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.