

**WORKSHEETS D, E and K
2004 NET PROFITS TAX RETURN**

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

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

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| 1. Enter the portion of taxable income on which 2004 Business Privilege Tax has been paid, AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS.....1. | | | |
| 2. Enter the total taxable income of the taxpayer on which 2004 Business Privilege Tax has been paid.....2. | | | |
| 3. Divide Line 1 by 2 and enter the percentage here and on Page 1.....3. | | | % |
| 4. Enter the amount from Page 3, Worksheet K, Line 2.....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

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| 1. 2004 Estimated Net Profits Tax Payments.....1. | | |
| 2. Payments of 2004 Net Profits Tax made with Application for Extension of Time to File.....2. | | |
| 3. Overpayment of 2004 Business Privilege Tax or 2003 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. | | |

WORKSHEET K: 60% BUSINESS PRIVILEGE TAX CREDIT 2004 NET PROFITS TAX RETURN

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| 1. Enter the amount from Page 1, Line 1 of your 2004 Business Privilege Tax Return.....1. | | |
| 2. Enter 60% of the amount on Line 1. If your entity has corporate members, STOP HERE and enter this amount on Page 3, Worksheet D, Line 4.....2. | | |
| 3. Enter the amount from Page 1, Line 5 of the 2004 Net Profits Tax return.....3. | | |
| 4. Business Privilege Tax credit allowed. Enter the lesser of Line 2 or Line 3 here and on Page 1, Line 6a.....4. | | |