

**CITY OF PHILADELPHIA
FISCAL YEAR NET PROFITS TAX**

DO NOT STAPLE THIS RETURN

FYNPT

DUE WITHIN 105 DAYS OF THE
CLOSE OF THE FISCAL YEAR
DUE DATE: _____

For Fiscal Year Ending:

m	m	d	d	y	y	y	y

CITY ACCOUNT NUMBER

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Always enter your account number

FEDERAL IDENTIFICATION NUMBER

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

SOCIAL SECURITY NUMBER

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

TAXPAYER NAME & ADDRESS PLACE LABEL HERE

● **CORPORATIONS ARE NOT SUBJECT TO THIS TAX.**

● Use the Change Form to indicate a termination of business or a change in business entity.

Darken circle to indicate a net loss.

1. Resident Taxable Income (Loss) - (from Page 2, Worksheet A, Line 6C).....1.	<input type="radio"/>		,		,		.	0	0
2. Resident Tax Due (from Page 2, Worksheet A, Line 8, Column C).....2.			,		,		.	0	0
3. Non-Resident Taxable Income (Loss) - (from Page 2, Worksheet B, Line 8, Column C).....3.	<input type="radio"/>		,		,		.	0	0
4. Non-Resident Tax Due (from Page 2, Worksheet B, Line 10C).....4.			,		,		.	0	0
5. Total Tax Due (Line 2 plus Line 4).....5.			,		,		.	0	0
6a. 60% Business Privilege Tax credit (from Page 4, Worksheet K, Line 4).....6a.			,		,		.	0	0
6b. Estimated payments and other credits from Page 3, Worksheet E, Line 4.....6b.			,		,		.	0	0
6c. Total payments and credits (Line 6a plus Line 6b).....6c.			,		,		.	0	0
7. Amount of Tax Due (Line 5 less Line 6c); if Line 6c is greater than Line 5 enter difference on Line 10.....7.			,		,		.	0	0
8. Interest and Penalty.....8.			,		,		.	0	0
9. TOTAL DUE including Interest and Penalty (Line 7 plus Line 8). Make check payable to: "City of Philadelphia"9.			,		,		.	0	0
10. Tax Overpaid. If Line 6c is greater than Line 5, enter difference here and on Estimated Tax Coupon (ENP-1) Line 2.....10.			,		,		.	0	0
11. Fiscal Year Net Profits Estimates Due - enter 50% of Page 3, Worksheet C, Line 3.....11.			,		,		.	0	0
12. If Line 10 is greater than Line 11, enter:									
A. Amount to be paid to the taxpayer.....12A.			,		,		.	0	0
B. Amount of overpayment to be applied up to the tax due to the _____ Business Privilege Tax. (Enter year).....12B.			,		,		.	0	0
C. Amount of overpayment to be applied to the Fiscal Net Profits Tax Ending _____ (Enter date).....12C.			,		,		.	0	0

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

THIS FORM MUST BE FILED AND THE
AMOUNT DUE PAID IN FULL WITHIN 105 DAYS AFTER THE CLOSE OF YOUR FISCAL YEAR
MAIL TO: Department of Revenue * P.O. Box 1529 * Philadelphia, PA 19105

**WORKSHEETS A and B
Form FYNPT**

FOR THE YEAR ENDED _____

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

WORKSHEET A: Business Income (Loss) for Residents

1. Net Profit or Loss.....1.		
2. Federal Form 1065, Schedule K-1 and other adjustments.....2.		
3. Other taxable income (See Line 3 instructions).....3.		
4. Taxable Resident Net Profits (Loss) (Total of Lines 1 through 3).....4.		

RATE ALLOCATION

	Column A	+	Column B	=	Column C
	2004		2005		
5. Enter the number of months in the Fiscal Year included in calendar year 2004 and 2005.....5.	/ 12		/ 12		12 / 12
6. Multiply Line 4 by the fraction on Line 5 for Col. A and B. Add Line 6, Col. A and B and enter on Line 6, Col. C and Page 1, Line 1.....6.					
7. Tax Rates.....7.	.044625		See Current Rates		
8. Tax Due (multiply Line 6, Col A and B by the rates on Line 7; add Col. 8A and 8B; enter on Line 8, Col. C and on Page 1, Line 2).....8.					

WORKSHEET B: Business Income (Loss) for Non-Residents

1. Net Profit or Loss.....1.		
2. Federal Form 1065, Schedule K-1 and other adjustments.....2.		
3. Other taxable income (See Line 3 instructions).....3.		
4. Total Net Income or Loss (Total of Lines 1 through 3).....4.		
5. Net Profits allocated/apportioned outside Philadelphia.....5.		
6. Taxable Non-residents Net Profits (Loss) (Line 4 less Line 5).....6.		

RATE ALLOCATION

	Column A	+	Column B	=	Column C
	2004		2005		
7. Enter the number of months in the Fiscal Year included in calendar year 2004 and 2005.....7.	/ 12		/ 12		12 / 12
8. Multiply Line 6 by the fraction on Line 7 for Col. A and B. Add Line 8, Col. A and B and enter on Line 8, Col. C and Page 1, Line 3.....8.					
9. Tax Rates.....9.	.038801		See Current Rates		
10. Tax Due (multiply Line 8, Col A and B by the rates on Line 9; add Col. 10A and 10B; enter on Line 10, Col. C and on Page 1, Line 4).....10.					

**WORKSHEETS C, D and E
Form FYNPT**

FOR THE YEAR ENDED _____

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

WORKSHEET C: COMPUTATION OF ESTIMATED TAX BASE

1. Net Profits Liability from Page 1, Line 5.....	1.		
2. Current Business Privilege Tax Credit from Page 1, Line 6a.....	2.		
3. Estimated Payments Base (Line 1 less Line 2).....	3.		

If the amount on Line 3 is \$100 or less, estimated payments are not required. If the amount on Line 3 is greater than \$100, enter 25% of the amount on Line 3 on the first estimated coupon (ENP-1), Line 1 and the second estimated coupon (ENP-2), Line 1.

WORKSHEET D: ALLOCATION OF BUSINESS PRIVILEGE TAX 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. Enter the portion of the taxpayer's 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 4, 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.

1. Estimated Fiscal Net Profits Payments for the year ended _____.....	1.		
2. Payments of Fiscal Net Profits Tax for year ended _____, made with Application for Extension of Time to File.....	2.		
3. Overpayment of 2004 Business Privilege Tax (if any), or Fiscal Net Profits Tax for year ended _____, 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 Fiscal Net Profits Tax return.....	4.		

<p>WORKSHEET K 60% BPT Credit Form FYNPT FOR THE YEAR ENDED _____</p>	<p>These are worksheets only. Do not file these worksheets with your return.</p>
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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.....3.			
4. Business Privilege Tax credit allowed. Enter the lesser of Line 2 or Line 3 here and on Page 1, Line 6a.....4.			

<p>EXTENSION WORKSHEET 2004 NPT</p>	<p>This is a worksheet only. Use the extension coupon to request an extension.</p>
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This is an extension worksheet to be used when figuring the amount of Net Profits Tax you owe. You must file an actual return by the extended due date to satisfy your filing requirements.

An automatic extension of time for filing the 2004 Net Profits Tax will be granted for 60 days by filing the extension coupon and paying 100% of the estimated tax due. If an extension of time has been obtained from the Internal Revenue Service for filing your partnership or individual tax returns, the corresponding Net Profits Tax return is due on or before the due date of the Federal extension(s) or 6/15/2005, whichever is later. **You will not receive written confirmation to your extension request.**

1. Total Estimated Net Profits Tax...(100% of estimated tax due).....1.			
2. Other payments and credits you expect to report on form NPT.....2.			
3. Tax balance due (subtract Line 2 from Line 1). If Line 2 is greater than Line 1, enter "0". Enter the amount from Line 3 into the "Tax Due" box on the extension payment coupon.....3.			

Interest & Penalty - Filing the Net Profits Tax extension coupon does not extend the time to pay the tax. Interest and penalty shall be added to the amount of tax not paid by the statutory due date.

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

- 1. Inventories of Raw Materials, Work in Process and Finished Goods.
- 2. Land & Building Owned (At original cost).....
- 3. Machinery & Equipment Owned (At original cost).....
- 4. Other Tangible Assets Owned (At original cost).....
- 5. Rented Property (At 8 times the net annual rental).....
- 6. Total average value of Property used **OUTSIDE PHILADELPHIA**.....
- 7. Total average value of Property used **EVERYWHERE**.....

	COLUMN A OUTSIDE PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
1.		
2.		
3.		
4.		
5.		
6.		XXXXXXXXXX
7.	XXXXXXXXXX	

Computation of Apportionment Factors:

Enter the factors on Lines 8C, 9C, 10C, 11 and 12 as a decimal.

- 8A. Total Average Value of Property outside Philadelphia from Column A, Line 6 above.....8A.
- 8B. Total Average Value of Property Everywhere from Column B, Line 7 above.....8B.
- 8C. Out of Philadelphia Property Factor (Line 8A divided by 8B).....8C.
- 9A. Out of Philadelphia Payroll.....9A.
- 9B. Payroll Everywhere.....9B.
- 9C. Out of Philadelphia Payroll Factor (Line 9A divided by 9B).....9C.
- 10A. Out of Philadelphia Receipts.....10A.
- 10B. Gross Receipts Everywhere.....10B.
- 10C. Out of Philadelphia Receipts Factor (Line 10A divided by 10B).....10C.
- 11. TOTAL FACTORS (Total of Lines 8C, 9C, and 10C)..... 11.
- 12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors).....12.
- 13. Enter the amount from Worksheet B, Page 2, Line 4.....13.
- 14. Multiply Line 13 times Line 12. Enter here and on Worksheet B, Page 2, Line 5.....14.

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