

**WORKSHEETS C, D and E
2002 NET PROFITS TAX RETURN**

**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. Business Privilege Tax Credit from Page 1, Line 6a or Page 3, Worksheet D, Line 8.....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. If Net Profits Tax estimated payments are required, there are two payments due. The 1st estimated tax payment is due April 15, 2003 and the 2nd estimated tax payment is due June 15, 2003. **Estimated tax payments are not due on September 15, 2003 or January 15, 2004.**

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 2002 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 2002 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. 2002 Estimated Net Profits Tax Payments.....1.		
2. Payments of 2002 Net Profits Tax made with Application for Extension of Time to File.....2.		
3. Overpayment of Actual 2002 Business Privilege Tax or 2001 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.		