FORM BPT 2001 (HJ) **SCHEDULES A, J and K**

ACCOUNT NUMBER

SCHEDULE A - COMPUTATION OF TAX ON NET INCOME (METHOD I)

To be used by taxpayers who elect to report net income from the operation of a business IN ACCCORDANCE WITH THEIR ACCOUNTING SYSTEM 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.

Darken circle 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.....1. ○ , , , .00
2. Net Income (Loss) from Certain Port Related activities.....2. , , , .00
3. Net Income (Loss) from Specific PUC and ICC Business Activities.....3. ○ , , , .00
4. Net Income (Loss) from Public Law 86-272 activities.....4. ○ , , , .00
5. Income (Loss) to be apportioned. (Line 1 minus Lines 2, 3 and 4).....5. ○ , , , .00
6. Average of Apportionment Factors (From Schedule H-2, Line 12) If entire business is conducted within Philadelphia, enter 100%.....6. .
7. Income (loss) apportioned to Philadelphia (Line 5 x Line 6.).....7. , , , .00
8. Non-business Income (loss) allocated to Philadelphia.....8. ○ , , , .00
9. Current Year INCOME (LOSS) (Line 7 plus Line 8.).....9. ○ , , , .00
10. Loss Carry Forward from 2000 BPT or 2000 BPT-NS, Schedule A, Line 11 if any.....10. ○ , , , .00
11. Taxable Income (loss) (Line 9 less Line 10).....11. ○ , , , .00
12. TAX DUE (Line 7 X .065.) If Line 7 is a loss, enter zero.....12. , , .00

- **Taxpayers registered under the PA Securities Act of 1972 enter the amount of Line 12 onto Schedule H, Line 13.**
- **"Regulated Industry" taxpayers enter the amount of Line 12 onto Schedule J, Line 1.**
- **All other taxpayers enter the amount of Line 12 onto Line 1, Page 1 of the 2001 BPT return. In addition, unincorporated taxpayers also enter the amount of Line 12 onto Schedule K (Supplemental), Line 1, below.**

SCHEDULE J COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "REGULATED INDUSTRY" TAXPAYERS

1. Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12.....1. , , , .00
2. Enter the amount of tax from Schedule D, Line 12 of 2001 BPT return.....2. , , , .00
3. Enter the amount of tax from Schedule H, Line 9.....3. , , , .00
4. Total of Lines 2 and 3.....4. , , , .00
5. Enter here and on the 2001 BPT return, Line 2, Page 1, the lesser of the tax shown on Line 1 or Line 4 of this Schedule.....5. , , , .00

UNINCORPORATED TAXPAYERS SEE SCHEDULE K (SUPPLEMENTAL), LINE 3 FOR ADDITIONAL INSTRUCTIONS.

SCHEDULE K (SUPPLEMENTAL) COMPUTATION OF THE 2001 BUSINESS PRIVILEGE TAX CREDIT FOR PERSONS SUBJECT TO THE PHILADELPHIA NET PROFITS TAX. CORPORATIONS – DO NOT FILE THIS SCHEDULE.

TAXPAYERS who are NOT Regulated Industries NOR registered under the PA Securities Act of 1972:

1. Enter the amount of tax shown on Schedule A, Line 12 or Schedule B, Line 12.....1. , , .00

Taxpayers registered under the Pennsylvania Securities Act of 1972:

2. If the amount of tax shown on Schedule H, Line 23 is the SAME as the amount of tax shown on Schedule H, Line 15, enter the amount of tax shown on Schedule H, Line 13. If the amount of tax shown on Schedule H, Line 23 is the SAME as the amount of tax shown on Schedule H, Line 22, PROVIDED THAT the amount of tax shown on Schedule H, Line 20 is the SAME as the amount of tax shown on Schedule H, Line 21, then enter the amount of tax shown on Schedule H, Line 20. OTHERWISE, enter "zero" and do not complete the rest of this Schedule.....2. , , .00

"Regulated Industry" Taxpayers:

3. If the amount of tax shown on Schedule J, Line 5 is the SAME as the amount of tax shown on Schedule J, Line 1, enter the amount of tax shown on Schedule J, Line 1. OTHERWISE, enter "zero" and do not complete the rest of this Schedule.....3. , , .00

COMPUTATION OF TAX CREDIT

4. Enter 60% of the amount of tax shown on Line 1, 2 or 3, whichever is applicable, and read instructions below.....4. , , .00

- **PARTNERSHIPS, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE CORPORATE PARTNERS, CORPORATE JOINT VENTURES OR CORPORATE ASSOCIATES: REFER TO SCHEDULE D OF THE 2000 NET PROFITS TAX RETURN.**
- **OTHER PARTNERSHIPS, JOINT VENTURES ASSOCIATIONS AND INDIVIDUALS: REFER TO SCHEDULE E OF THE 2000 NET PROFITS TAX RETURN AND SEE LINE 1C OR 1E, WHICHEVER IS APPLICABLE.**