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SCHEDULE H-1 ALTERNATIVE COMPUTATION OF NET INCOME FOR TAXPAYERS REGISTERED UNDER THE PENNSYLVANIA SECURITIES ACT OF 1972 WHO HAVE ELECTED TO USE METHOD II TO REPORT NET INCOME

1. Enter the adjusted net income (loss) reported on Schedule B, Line 3.....1.		,		,		,		.	00
1A. Enter the amount shown on Schedule B, Line 2k.....1A.		,		,		,		.	00
2. Line 1 plus Line 1A.....2.		,		,		,		.	00
3. Total Non-business Income (loss).....3.		,		,		,		.	00
4. Income (loss) to be apportioned (Line 2 less Line 3).....4.		,		,		,		.	00
5. Apportionment Percentage from Schedule H-2, Line 12.....5.		,		,		,		.	00
6. Income (loss) to be apportioned to Philadelphia (Line 4 x Line 5).....6.		,		,		,		.	00
7. Non-business Income (loss) allocated to Philadelphia.....7.		,		,		,		.	00
8. Current year INCOME (loss) (Line 6 plus Line 7).....8.		,		,		,		.	00
9. Loss Carry Forward (§411) from 1999 BPT-NS, Schedule H-1, Line 10, if any.....9.		,		,		,		.	00
10. NET INCOME (loss) (Line 8 less Line 9) Enter here and on Schedule H, Line 19B...10.		,		,		,		.	00

SCHEDULE H-2 COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME

Calculation of Average Values of Real and Tangible Personal 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 **WITHIN PHILADELPHIA**.....
7. Total average value of Property used **EVERYWHERE**.....

	LINE 8A WITHIN PHILADELPHIA	LINE 8B TOTAL EVERYWHERE
1.		
2.		
3.		
4.		
5.		
6.		XXXXXXXXXX
7.	XXXXXXXXXX	

Computation of Apportionment Factors:

8A. Total Average Value of Philadelphia Property from Column 8A, Line 6 above.....8A.		,		,		,		.	00
8B. Total Average Value of Property Everywhere from Column 8B, Line 7 above.....8B.		,		,		,		.	00
8C. Philadelphia Property Factor (Line 8A divided by 8B).....8C.		.							
9A. Philadelphia Payroll.....9A.		,		,		,		.	00
9B. Payroll Everywhere.....9B.		,		,		,		.	00
9C. Philadelphia Payroll Factor (Line 9A divided by 9B).....9C.		.							
10A. Philadelphia Receipts.....10A.		,		,		,		.	00
10B. Gross Receipts Everywhere.....10B.		,		,		,		.	00
10C. Philadelphia Receipts Factor (Line 10A divided by 10B).....10C.		.							
10D. Repeat Line 10C.....10D.		.							
11. TOTAL FACTORS (Total of Lines 8C, 9C, 10C and 10D).....11.		.							
12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors, as explained below).....12.		.							

ENTER THIS AVERAGE ON SCHEDULE A, PAGE 2, LINE 6 OR SCHEDULE B, PAGE 1, LINE 6.

Important Note: You must complete Line A and Line B for all factors used. For taxpayers who apportion their Net Income in and out of Philadelphia, the 2000 Business Privilege New Start Tax has a double weighted receipts factor.