2002 BPT
SCHEDULE C-1

MAKE NO MARKS IN THIS AREA
0 9 0 2

ACCOUNT NUMBER

Always enter your account number

COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME.
REFER TO INSTRUCTION SHEET V.

Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies & Mutual Thrift Institutions), complete Lines 10A, 10B & 10C ONLY. ALL OTHER TAXPAYERS, complete Lines 1 through 12.

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

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

Computation of Apportionment Factors:

8A. Total Average Value of Philadelphia Property from Column A, Line 6 above.....8A. , , , .00

8B. Total Average Value of Property Everywhere from Column B, Line 7 above.....8B. , , , .00

8C. Philadelphia Property Factor (Line 8A divided by 8B) (see Instruction Sheet IV for apportionment illustration).....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 7, LINE 6 OR SCHEDULE B, PAGE 4, LINE 6.
If 100%, use the BPT-EZ return, Pages 1 and 2. Do not file this return.

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 2002 Business Privilege Tax has a double weighted receipts factor. This is accomplished by calculating the Philadelphia receipts factor (Line 10C) and repeating it (Line 10D). The total of the factors (payroll, property and receipts) are then divided by the total factors used (always counting receipts as 2 factors) to obtain an average.