

**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
	2001		2002		
5. Enter the number of months in the Fiscal Year included in calendar year 2001 and 2002.....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.	.045385		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
	2001		2002		
7. Enter the number of months in the Fiscal Year included in calendar year 2001 and 2002.....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.	.039462		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.					