

**WORKSHEETS C, D and E
Form FYNPT**

FOR THE YEAR ENDED _____

**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. Current Business Privilege Tax Credit from Page 1, Line 6a.....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.

WORKSHEET D: ALLOCATION OF BPT 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. a) Taxpayers who started in business before 2000 , 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.....1a.		
b) Taxpayers who started in business in 2000 and 2001 enter the portion of the taxpayer's taxable income on which 2001 Business Privilege Tax has been paid., AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS.....1b.		
2. a) Taxpayers who started in business before 2000 enter the total taxable income of the taxpayer on which 2002 Business Privilege Tax has been paid.....2a.		
b) Taxpayers who started in business in 2000 and 2001 , enter the total taxable income of the taxpayer on which 2001 Business Privilege Tax has been paid.....2b.		
3. Divide Line 1a by 2a or Line 1b by 2b and enter the percentage here.....3.		%
4. Enter the amount from Page 4, Worksheet K, Line 4.....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. BPT 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. Estimated Fiscal Net Profits Payments for the year ended _____.....1.		
2. Payments of Fiscal Net Profits Tax for year ended _____, made with Application for Extension of Time to File.....2.		
3. Overpayment of 2001 or 2002 Business Privilege Tax (if any), or Fiscal Net Profits Tax for year ended _____, 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 Fiscal Net Profits Tax return.....4.		