

**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
	2000		2001		<del>12</del>
5. Enter the number of months in the Fiscal Year included in calendar year 2000 and 2001.....5.	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.	.046135		See Current Rates		<del>12</del>
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 (See Line 5 instructions).....5.		
6. Taxable Non-residents Net Profits (Loss) (Line 4 less Line 5).....6.		

**RATE ALLOCATION**

	Column A	+	Column B	=	Column C
	2000		2001		<del>12</del>
7. Enter the number of months in the Fiscal Year included in calendar year 2000 and 2001.....7.	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.	.040112		See Current Rates		<del>12</del>
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.					