

City of Philadelphia Department of Revenue
2006 BPT and BPT – EZ Returns
Design Specifications – Updated 10-7-2006

All variable data shall be in 12 point Courier font.

All money fields should be numeric only, right justified and rounded to the nearest dollar. If the field is zero, enter "0" or leave blank. Money fields will not contain punctuation. Fields designated as a decimal will contain a decimal point (.). Any line indicating a loss must have an "X" placed in the box at the beginning of that line. Brackets, the minus sign or the word "loss" must not be used. Date should use the "mm-dd-yyyy" format.

Each page has a registration mark in each of the four corners. The marks measure 3/16 of an inch square.

Only print whole dollars for all money fields. Cents or ".00" should not be used.

The BPT-EZ return must be used if business is operated 100% in Philadelphia.

The BPT Regular return must be used if business is operated in and out of Philadelphia.
The BPT Regular return is not to be used for business operated 100% in Philadelphia.

PAGE 1 LAYOUT

Business Privilege - EZ Page 1

The Form ID Number is 0106

Field	# of chars.	X/Y Position
• Top Left Reg. Mark		6/4
• Top Right Reg. Mark		79/4
• Bottom Left Reg. Mark		6/60
• Bottom Right Reg. Mark		79/60
• Form ID Number	4	44/5 to 47/5
• Name & Address Line 1	35	8/10 to 42/10
• Name & Address Line 2	35	8/11 to 42/11
• Name & Address Line 3	35	8/12 to 42/12
• Name & Address Line 4	35	8/13 to 42/13
• City Account Number	7	66/10 to 72/10
• Federal Identification Number	9	64/13 to 72/13
• Social Security Number	9	64/16 to 72/16
• Termination Date	10	64/20 to 73/20
• Amended Return Check Box	1	74/22 to 74/22
• Line 1	7	68/25 to 74/25
• Line 2	7	68/27 to 74/27
• Line 3	7	68/29 to 74/29
• Line 4	7	68/31 to 74/31
• Line 5	7	68/33 to 74/33
• Line 6a	7	68/36 to 74/36
• Line 6b	7	68/38 to 74/38
• Line 6c	7	68/41 to 74/41
• Line 7	7	68/43 to 74/43
• Line 8	7	68/45 to 74/45
• Line 9	7	68/47 to 74/47
• Line 10a	7	68/50 to 74/50
• Line 10b	7	68/52 to 74/52
• Line 10c	7	68/54 to 74/54

PAGE 2 LAYOUT

BPT - EZ Tax Computation Schedules

The Form ID Number is 0206

Field	# of chars.	X/Y Start Position
• Top Left Reg. Mark		6/4
• Top Right Reg. Mark		79/4
• Bottom Left Reg. Mark		6/60
• Bottom Right Reg. Mark		79/60
• Form ID Number	4	41/5 to 44/5
• City Account Number	7	61/5 to 67/5
• Line 1 Check Box	1	52/13 to 52/13
• Line 1	9	66/13 to 74/13
• Line 2 Check Box	1	52/16 to 52/16
• Line 2	9	66/16 to 74/16
• Line 3	9	66/18 to 74/18
• Line 4 Check Box	1	52/20 to 52/20
• Line 4	9	66/20 to 74/20
• Line 5	9	66/23 to 74/23
• Line 6a	11	64/26 to 74/26
• Line 6b	11	64/28 to 74/28
• Line 6c	11	64/30 to 74/30
• Line 6d	11	64/32 to 74/32
• Line 6e	11	64/34 to 74/34
• Line 6f	11	64/36 to 74/36
• Line 6g	11	64/39 to 74/39
• Line 6h	11	64/41 to 74/41
• Line 6i	11	64/43 to 74/43
• Line 7	11	64/45 to 74/45
• Line 8	11	64/48 to 74/48

Business Privilege Tax Regular Summary Page

The Form ID Number is 0306

Field	# of chars.	X/Y Start Position
• Top Left Reg. Mark		6/4
• Top Right Reg. Mark		79/4
• Bottom Left Reg. Mark		6/60
• Bottom Right Reg. Mark		79/60
• Form ID Number	4	44/5 to 47/5
• Name & Address Line 1	35	8/10 to 42/10
• Name & Address Line 2	35	8/11 to 42/11
• Name & Address Line 3	35	8/12 to 42/12
• Name & Address Line 4	35	8/13 to 42/13
• City Account Number	7	66/10 to 72/10
• Federal Identification Number	9	64/13 to 72/13
• Social Security Number	9	64/16 to 72/16
• Termination Date	10	64/20 to 73/20
• Amended Return Check Box	1	74/22 to 74/22
• Line 1	7	68/25 to 74/25
• Line 2	7	68/27 to 74/27
• Line 3	7	68/29 to 74/29
• Line 4	7	68/31 to 74/31
• Line 5	7	68/33 to 74/33
• Line 6a	7	68/36 to 74/36
• Line 6b	7	68/38 to 74/38
• Line 6c	7	68/41 to 74/41
• Line 7	7	68/43 to 74/43
• Line 8	7	68/45 to 74/45
• Line 9	7	68/47 to 74/47
• Line 10a	7	68/50 to 74/50
• Line 10b	7	68/52 to 74/52
• Line 10c	7	68/54 to 74/54

BPT Regular Schedule B

The Form ID Number is 0406

Line 2i and Line 6 are numeric and punctuation (decimal point)

Field	# of chars.	X/Y Start Position
• Top Left Reg. Mark		6/4
• Top Right Reg. Mark		79/4
• Bottom Left Reg. Mark		6/63
• Bottom Right Reg. Mark		79/63
• Form ID Number	4	39/5 to 42/5
• City Account Number	7	61/5 to 67/5
• Line 1 Check Box	1	59/14 to 59/14
• Line 1	9	66/14 to 74/14
• Line 2a	9	66/18 to 74/18
• Line 2b Check Box	1	59/20 to 59/20
• Line 2b	9	66/20 to 74/20
• Line 2c Check Box	1	59/22 to 59/22
• Line 2c	9	66/22 to 74/22
• Line 2d Check Box	1	59/24 to 59/24
• Line 2d	9	66/24 to 74/24
• Line 2e	9	66/28 to 74/28
• Line 2f Check Box	1	59/30 to 59/30
• Line 2f	9	66/30 to 74/30
• Line 2g	9	66/32 to 74/32
• Line 2h	9	66/34 to 74/34
• Line 2i	8	67/36 to 74/36
• Line 2j Check Box	1	59/38 to 59/38
• Line 2j	9	66/38 to 74/38
• Line 3 Check Box	1	59/40 to 59/40
• Line 3	9	66/40 to 74/40
• Line 4 Check Box	1	59/42 to 59/42
• Line 4	9	66/42 to 74/42
• Line 5 Check Box	1	59/44 to 59/44
• Line 5	9	66/44 to 74/44
• Line 6	7	68/46 to 74/46
• Line 7 Check Box	1	59/48 to 59/48
• Line 7	9	66/48 to 74/48
• Line 8 Check Box	1	59/50 to 59/50
• Line 8	9	66/50 to 74/50
• Line 9 Check Box	1	59/52 to 59/52
• Line 9	9	66/52 to 74/52
• Line 10	9	66/54 to 74/54
• Line 11 Check Box	1	59/56 to 59/56
• Line 11	9	66/56 to 74/56
• Line 12	9	66/58 to 74/58

BPT Regular Schedule C

Form ID Number is 0506

Line 6, Column B and Line 7, Column A are filled with X

Lines 8C, 9C, 10C, 10D, 11 and 12 are numeric and punctuation (decimal point)

Line 12 should not equal 100%. If Line 12 is equal to 100%, the BPT-EZ return must be used.

Field	# of chars.	X/Y Start Position
• Top Left Reg. Mark		6/4
• Top Right Reg. Mark		79/4
• Bottom Left Reg. Mark		6/63
• Bottom Right Reg. Mark		79/63
• Form ID Number	4	43/5 to 46/5
• City Account Number	7	63/5 to 69/5
• Line 1, Column A	11	52/16 to 62/16
• Line 1, Column B	11	66/16 to 76/16
• Line 2, Column A	11	52/17 to 62/17
• Line 2, Column B	11	66/17 to 76/17
• Line 3, Column A	11	52/18 to 62/18
• Line 3, Column B	11	66/18 to 76/18
• Line 4, Column A	11	52/19 to 62/19
• Line 4, Column B	11	66/19 to 76/19
• Line 5, Column A	11	52/20 to 62/20
• Line 5, Column B	11	66/20 to 76/20
• Line 6, Column A	11	52/21 to 62/21
• Line 6, Column B	11	66/21 to 76/21
• Line 7, Column A	11	52/22 to 62/22
• Line 7, Column B	11	66/22 to 76/22
• Line 8A	11	64/27 to 74/27
• Line 8B	11	64/29 to 74/29
• Line 8C	8	67/31 to 74/31
• Line 9A	11	64/33 to 74/33
• Line 9B	11	64/35 to 74/35
• Line 9C	8	67/37 to 74/37
• Line 10A	11	64/39 to 74/39
• Line 10B	11	64/41 to 74/41
• Line 10C	8	67/43 to 74/43
• Line 10D	8	67/45 to 74/45
• Line 11	8	67/47 to 74/47
• Line 12	8	67/49 to 74/49

BPT Regular Schedule D

The Form ID Number is 0606

Field	# of chars.	X/Y Start Position
• Top Left Reg. Mark		6/4
• Top Right Reg. Mark		79/4
• Bottom Left Reg. Mark		6/63
• Bottom Right Reg. Mark		79/63
• Form ID Number	4	39/5 to 42/5
• City Account Number	7	59/5 to 65/5
• Line 1	11	64/15 to 74/15
• Line 2	11	64/18 to 74/18
• Line 3	11	64/20 to 74/20
• Line 4	11	64/22 to 74/22
• Line 5a	11	64/25 to 74/25
• Line 5b	11	64/27 to 74/27
• Line 5c	11	64/29 to 74/29
• Line 5d	11	64/31 to 74/31
• Line 5e	11	64/34 to 74/34
• Line 6	11	64/36 to 74/36
• Line 7	11	64/38 to 74/38
• Line 8	11	64/41 to 74/41
• Line 9	11	64/43 to 74/43
• Line 10	11	64/45 to 74/45
• Line 11	11	64/47 to 74/47

BPT Regular Schedule A

The Form ID Number is 0706

Field	# of chars.	X/Y Start Position
• Top Left Reg. Mark		6/4
• Top Right Reg. Mark		79/4
• Bottom Left Reg. Mark		6/63
• Bottom Right Reg. Mark		79/63
• Form ID Number	4	41/5 to 44/5
• City Account Number	7	63/5 to 69/5
• Line 1 Check Box	1	59/18 to 59/18
• Line 1	9	66/18 to 74/18
• Line 2 Check Box	1	59/20 to 59/20
• Line 2	9	66/20 to 74/20
• Line 3 Check Box	1	59/22 to 59/22
• Line 3	9	66/22 to 74/22
• Line 4 Check Box	1	59/24 to 59/24
• Line 4	9	66/24 to 74/24
• Line 5 Check Box	1	59/26 to 59/26
• Line 5	9	66/26 to 74/26
• Line 6	7	68/28 to 74/28
• Line 7 Check Box	1	59/30 to 59/30
• Line 7	9	66/30 to 74/30
• Line 8 Check Box	1	59/32 to 59/32
• Line 8	9	66/32 to 74/32
• Line 9 Check Box	1	59/34 to 59/34
• Line 9	9	66/34 to 74/34
• Line 10	9	66/36 to 74/36
• Line 11 Check Box	1	59/38 to 59/38
• Line 11	9	66/38 to 74/38
• Line 12	9	66/40 to 74/40

BPT Regular Schedule E

The Form ID Number is 0806

Field	# of chars.	X/Y Start Position
• Top Left Reg. Mark		6/4
• Top Right Reg. Mark		79/4
• Bottom Left Reg. Mark		6/63
• Bottom Right Reg. Mark		79/63
• Form ID Number	4	39/5 to 42/5
• City Account Number	7	59/5 to 65/5
• Line 1	11	64/14 to 74/14
• Line 2	11	64/17 to 74/17
• Line 3	11	64/19 to 74/19
• Line 4	11	64/21 to 74/21
• Line 5	11	64/26 to 74/26
• Line 6a	11	64/29 to 74/29
• Line 6b	11	64/31 to 74/31
• Line 7	11	64/33 to 74/33
• Line 8	11	64/35 to 74/35
• Line 9	11	64/37 to 74/37
• Line 10	11	64/42 to 74/42
• Line 11a	11	64/45 to 74/45
• Line 11b	11	64/47 to 74/47
• Line 12	11	64/49 to 74/49
• Line 13	11	64/51 to 74/51
• Line 14	11	64/53 to 74/53
• Line 15	11	64/55 to 74/55

CITY OF PHILADELPHIA
BUSINESS PRIVILEGE TAX

MAKE NO MARKS IN THIS AREA
 0306

2006 BPT

DUE DATE: APRIL 16, 2007

For business operated in and out of Philadelphia

TAXPAYER NAME & ADDRESS

Name and address.....Line 1
 Name and address.....Line 2
 Name and address.....Line 3
 Name and address.....Line 4

CITY ACCOUNT NUMBER
 7171717

FEDERAL IDENTIFICATION NUMBER
 99999999

SOCIAL SECURITY NUMBER
 99999999

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS!

If your business terminated in 2006, enter the termination date **AND** file a **CHANGE FORM. DO NOT ENTER AN AMOUNT ON LINE 4.**

If your business terminated in 2006, enter the termination date here:

mm-dd-yyyy

If this is an amended return, place an "X" here:

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX (from Schedule B, Line 12 or Schedule A, Line 12) If there is no tax due, enter "0".....1.	1111111
2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 11).....2. If there is no tax due, enter "0".	2222222
3. TAX DUE for the 2006 Business Privilege Tax (Line 1 plus Line 2).....3.	3333333
4. MANDATORY 2007 BPT Estimated Payment (repeat Line 3)4.	4444444
5. Total Due by 4/16/2007 (Line 3 plus Line 4).....5.	5555555

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. Credit from overpayment of 2005 or 2006 Net Profits Tax.....6a.	6666661
6b. Include any estimated and/or extension payments of 2006 BPT previously made, and any credit from overpayment of the 2005 BPT return6b.	6666662
6c. Total Payments and Credits (Line 6a plus 6b).....6c.	6666663
7. Net Tax Due (Line 5 less Line 6c).....7.	7777777
8. Interest and Penalty (Cumulative % from Instruction Sheet II multiplied by Line 7).....8.	8888888
9. TOTAL DUE including Interest and Penalty (Line 7 plus Line 8). Use Payment Coupon, make check payable to: "City of Philadelphia"9.	9999999

OVERPAYMENT OPTIONS If Line 6c is larger than Line 5, enter amount to be:

10a. Refunded. Do not file a separate Refund Petition10a.	1010101
10b. Applied up to the tax due, to the 2006 Net Profits tax.....10b.	1010102
10c. Applied to the 2007 Business Privilege tax.....10c.	1010103

Under penalties of perjury, as set forth in 18 Pa. C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

2006 BPT
SCHEDULE A

MAKE NO MARKS IN THIS AREA
0706

CITY ACCOUNT NUMBER
7171717

COMPUTATION OF TAX ON NET INCOME (METHOD I)

To be used by taxpayers electing to report net income from the operation of a business in accordance with their accounting system, after subtracting from gross receipts the cost of goods sold and all ordinary and necessary expenses of doing business, rather than as reported to and ascertained by the Federal Government.

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax Return filed. **If you are using Schedule A, you cannot use Schedule B.**

Note: If any entry on this form exceeds \$999,999,999, see special mailing instructions below.

1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total non-business income.....1.	X	111111111
2. Net Income (Loss) from certain port related activities.....2.	X	222222222
3. Net Income (Loss) from specific PUC and ICC business activities.....3.	X	333333333
4. Net Income (Loss) from Public Law 86-272 activities.....4.	X	444444444
5. Income (Loss) to be apportioned. (Line 1 minus Lines 2, 3 and 4).....5.	X	555555555
6. Average of Apportionment Factors from Schedule C-1, Line 12.....6.		.666666
7. Income (loss) apportioned to Philadelphia. (Line 5 X Line 6).....7.	X	777777777
8. Non-business Income (loss) allocated to Philadelphia.....8.	X	888888888
9. Current Year income (loss). (Line 7 plus Line 8.).....9.	X	999999999
10. Loss Carry Forward, if any.....10.		101010101
11. Taxable Income (loss). (Line 9 less Line 10).....11.	X	111111111
12. TAX DUE (Line 11 X .065.) If line 11 is a loss enter zero.....12.		121212121

ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.

SPECIAL MAILING INSTRUCTIONS for Schedules A and B. If your entry for any line exceeds 999,999,999.00 attach a cover letter to the front of the return indicating the correct entries for Schedule A or B and request **manual processing** of the return to assure proper entry of your accounting data.

**2006 BPT
SCHEDULE B**

MAKE NO MARKS IN THIS AREA
0406

CITY ACCOUNT NUMBER
7171717

COMPUTATION OF TAX ON NET INCOME (METHOD II)

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax Return filed.
If you are using Schedule B, you cannot use Schedule A.

Note: If any entry on this form exceeds \$999,999,999 - See special mailing instructions below Schedule A.

1. Net Income (Loss) as properly reported to the Federal Government.....1.	X	111111111
2. ADJUSTMENTS		
(a) Income net of interest expense attributable to direct obligations of the Federal Government, Pennsylvania or the political subdivisions of Pennsylvania. (If less than zero, enter zero on this line.).....2a.		222222221
(b) Net Income (Loss) from certain port related activities.....2b.	X	222222222
(c) Net Income (Loss) from specific PUC and ICC business activities.....2c.	X	222222223
(d) Net Income (Loss) from Public Law 86-272 activities.....2d.	X	222222224
(e) Receipts by corporations of dividends, interest and royalties received from other corporations in the same affiliated group and/or from other corporations of which the receiving corporation owns at least 20% of the stock and/or BPT Regulation §404(G) adjustments.....2e.		222222225
(f) Line 1 minus Line 2 (a through e).....2f.	X	222222226
(g) All other receipts from other corporations of the same affiliated group.....2g.		222222227
(h) Gross Receipts per BPT Regulation §404(2)(E)(V).....2h.		222222228
(i) Divide Line g by Line h and enter the result here as a decimal.....2i.		2.2222229
(j) Multiply Line f by Line i and enter the result here.....2j.	X	222222210
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....3.	X	333333333
4. Total Nonbusiness Income (loss).....4.	X	444444444
5. Income (loss) to be apportioned (Line 3 less Line 4.).....5.	X	555555555
6. Average of Apportionment Factors from Schedule C-1, Line 12.....6.		.6666666
7. Income (loss) apportioned to Philadelphia (Line 5 X Line 6).....7.	X	777777777
8. Nonbusiness income (loss) allocated to Philadelphia.....8.	X	888888888
9. Current year income (loss) (Line 7 plus Line 8.).....9.	X	999999999
10. Loss Carry Forward, if any.....10.		101010101
11. Taxable Income (Loss). (Line 9 less Line 10).....11.	X	111111111
12. TAX DUE (.065 times Line 11.) If Line 11 is a loss, enter zero.....12.		121212121

ENTER THE AMOUNT FROM LINE 12 ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.

**2006 BPT
SCHEDULE C-1**

MAKE NO MARKS IN THIS AREA
0506

CITY ACCOUNT NUMBER
7171717

COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME. IF BUSINESS IS 100% WITHIN PHILADELPHIA, DO NOT FILE THIS RETURN. FILE THE 2006 BUSINESS PRIVILEGE TAX EZ RETURN.

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...	111111111111	111111111111
2. Land & Building Owned (At original cost).....	222222222222	222222222222
3. Machinery & Equipment Owned (At original cost).....	333333333333	333333333333
4. Other Tangible Assets Owned (At original cost).....	444444444444	444444444444
5. Rented Property (At 8 times the net annual rental).....	555555555555	555555555555
6. Total average value of Property used WITHIN PHILADELPHIA	666666666666	XXXXXXXXXXXX
7. Total average value of Property used EVERYWHERE	XXXXXXXXXXXX	777777777777

Computation of Apportionment Factors:

8A. Total Average Value of Philadelphia Property from Column A, Line 6 above.....8A.	81818181818
8B. Total Average Value of Property Everywhere from Column B, Line 7 above.....8B.	82828282828
8C. Philadelphia Property Factor (Line 8A divided by 8B).....8C.	8 . 383838
9A. Philadelphia Payroll.....9A.	91919191919
9B. Payroll Everywhere.....9B.	92929292929
9C. Philadelphia Payroll Factor (Line 9A divided by 9B).....9C.	9 . 393939
10A. Philadelphia Receipts.....10A.	10101010101
10B. Gross Receipts Everywhere.....10B.	10101010102
10C. Philadelphia Receipts Factor (Line 10A divided by 10B).....10C.	1 . 010103
10D. Repeat Line 10C.....10D.	1 . 010104
11. TOTAL FACTORS (Total of Lines 8C, 9C, 10C and 10D)..... 11.	1 . 111111
12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors, as explained below)..... 12.	1 . 212121

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

If Line 12 is equal to 100%, use the BPT-EZ return instead. 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 2006 Business Privilege Tax Return 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.

2006 BPT
SCHEDULE E

MAKE NO MARKS IN THIS AREA
0806

CITY ACCOUNT NUMBER
7171717

COMPUTATION OF TAX ON GROSS RECEIPTS

ALTERNATE METHOD OF COMPUTING TAX ON GROSS RECEIPTS

(To be used by Manufacturers, Wholesalers and Retailers electing to use the Alternate Method of computation.)

A. MANUFACTURERS

1. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Line 7).....1.	111111111111
2. Cost of goods sold.....2.	2222222222
3. TAX BASE (Line 1 less Line 2).....3.	3333333333
4. TAX DUE (Line 3 times .0275) If Line 3 is a loss, enter zero.....4.	4444444444

B. WHOLESALERS

5. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Line 7).....5.	5555555555
6. Applicable Cost of Goods:	
(a) Cost of material.....6a.	6666666661
(b) Cost of Labor.....6b.	6666666662
7. TOTAL APPLICABLE COST OF GOODS (Total of Lines 6a and 6b).....7.	7777777777
8. TAX BASE (Line 5 less Line 7).....8.	8888888888
9. TAX DUE (Line 8 times .0387) If Line 8 is a loss, enter zero here.....9.	9999999999

C. RETAILERS

10. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Line 7).....10.	10101010101
11. Applicable Cost of Goods:	
(a) Cost of material.....11a.	11111111111
(b) Cost of labor.....11b.	11111111112
12. TOTAL APPLICABLE COST OF GOODS (Total of Lines 11a and 11b).....12.	2222222222
13. TAX BASE (Line 10 less Line 12)..... 13.	3333333333
14. TAX DUE (Line 13 times .0092) If Line 13 is a loss, enter zero here.....14.	4444444444
15. TOTAL TAX DUE (Total of Lines 4, 9 and 14).....15.	5555555555

ENTER THE AMOUNT FROM LINE 15 ON SCHEDULE D, LINE 10.

**2006 BPT
SCHEDULE D**

MAKE NO MARKS IN THIS AREA
0606

CITY ACCOUNT NUMBER
7171717

COMPUTATION OF TAX ON GROSS RECEIPTS

The following taxpayers should file Schedules H-J, not Schedule D. To obtain these schedules, see contact information on Instruction Sheet I.

- Taxpayers registered under the Pennsylvania Securities Act of 1972;
- 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)
- Other Financial Businesses.

1. Gross Receipts from sales and/or rentals of tangible personal property, dividends, interest, royalties, and gains on sale of stocks, bonds and business capital assets.....1.	111111111111
2. Gross Receipts from services.....2.	222222222222
3. Gross Receipts from rentals of real property.....3.	333333333333
4. Total of Lines 1 through 3.....4.	444444444444
5. Less exclusions from:	
5a. Sales delivered outside of Philadelphia5a.	555555555551
5b. Services performed outside of Philadelphia.....5b.	555555555552
5c. Rentals of real property outside of Philadelphia.....5c.	555555555553
5d. Information Technology Company receipts.....5d.	555555555554
5e. Other (specify).....5e.	555555555555
6. Net Taxable Receipts (Line 4 less Lines 5a through 5e).....6.	666666666666
7. Less Receipts on which tax is to be computed by the Alternate Method (Enter here and Schedule E, Line 1, 5 or 10).....7.	777777777777
8. Receipts subject to tax at the regular rate (Line 6 less Line7).....8.	888888888888
9. TAX DUE at regular rate. (Line 8 times .001665).....9.	999999999999
10. TAX DUE using the Alternate Method from Schedule E, Line 15, if applicable.....10.	101010101010
11. TOTAL TAX DUE (Line 9 plus Line 10).....11.	111111111111

ENTER THE AMOUNT FROM LINE 11 ON THE SUMMARY PAGE, LINE 2 OF THIS RETURN, EXCEPT FOR A PUBLIC UTILITY WHICH SHOULD ENTER THE AMOUNT FROM LINE 11 ON SCHEDULE J, LINE 2, (AVAILABLE UPON REQUEST OR SEPARATE MAILING).

CITY OF PHILADELPHIA
BUSINESS PRIVILEGE TAX

MAKE NO MARKS IN THIS AREA
0306

2006 BPT

DUE DATE: APRIL 16, 2007

For business operated in and out of Philadelphia

TAXPAYER NAME & ADDRESS

CITY ACCOUNT NUMBER

FEDERAL IDENTIFICATION NUMBER

SOCIAL SECURITY NUMBER

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS!

If your business terminated in 2006, enter the termination date **AND** file a **CHANGE FORM. DO NOT ENTER AN AMOUNT ON LINE 4.**

If your business terminated in 2006, enter the termination date here:

If this is an amended return, place an "X" here:

COMPUTATION OF TAX DUE OR OVERPAYMENT

- 1. NET INCOME PORTION OF TAX (from Schedule B, Line 12 or Schedule A, Line 12.) If there is no tax due, enter "0".....1.
- 2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 11).....2.
If there is no tax due, enter "0".
- 3. TAX DUE for the 2006 Business Privilege Tax (Line 1 plus Line 2).....3.
- 4. **MANDATORY 2007 BPT Estimated Payment (repeat Line 3)**.....4.
- 5. Total Due by **4/16/2007** (Line 3 plus Line 4).....5.

ESTIMATED PAYMENTS AND OTHER CREDITS

- 6a. Credit from overpayment of 2005 or 2006 Net Profits Tax.....6a.
- 6b. **Include any estimated and/or extension payments of 2006 BPT previously made, and any credit from overpayment of the 2005 BPT return.**.....6b.
- 6c. Total Payments and Credits (Line 6a plus 6b).....6c.
- 7. Net Tax Due (Line 5 less Line 6c).....7.
- 8. Interest and Penalty (Cumulative % from Instruction Sheet II multiplied by Line 7).....8.
- 9. **TOTAL DUE** including Interest and Penalty (Line 7 plus Line 8).
Use Payment Coupon, make check payable to: "City of Philadelphia".....9.

OVERPAYMENT OPTIONS If Line 6c is larger than Line 5, enter amount to be:

- 10a. Refunded. **Do not file a separate Refund Petition**.....10a.
- 10b. Applied up to the tax due, to the 2006 Net Profits tax.....10b.
- 10c. Applied to the 2007 Business Privilege tax.....10c.

Under penalties of perjury, as set forth in 18 Pa. C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

**2006 BPT
SCHEDULE A**

MAKE NO MARKS IN THIS AREA
0706

CITY ACCOUNT NUMBER

COMPUTATION OF TAX ON NET INCOME (METHOD I)

To be used by taxpayers electing to report net income from the operation of a business in accordance with their accounting system, after subtracting from gross receipts the cost of goods sold and all ordinary and necessary expenses of doing business, rather than as reported to and ascertained by the Federal Government.

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax Return filed. **If you are using Schedule A, you cannot use Schedule B.**

Note: If any entry on this form exceeds \$999,999,999, see special mailing instructions below.

- 1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total non-business income.....1.
- 2. Net Income (Loss) from certain port related activities.....2.
- 3. Net Income (Loss) from specific PUC and ICC business activities.....3.
- 4. Net Income (Loss) from Public Law 86-272 activities.....4.
- 5. Income (Loss) to be apportioned. (Line 1 minus Lines 2, 3 and 4).....5.
- 6. Average of Apportionment Factors from Schedule C-1, Line 12.....6.
- 7. Income (loss) apportioned to Philadelphia. (Line 5 X Line 6).....7.
- 8. Non-business Income (loss) allocated to Philadelphia.....8.
- 9. Current Year income (loss). (Line 7 plus Line 8.).....9.
- 10. Loss Carry Forward, if any.....10.
- 11. Taxable Income (loss). (Line 9 less Line 10).....11.
- 12. **TAX DUE** (Line 11 X .065.) If line 11 is a loss enter zero.....12.

ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.

SPECIAL MAILING INSTRUCTIONS for Schedules A and B. If your entry for any line exceeds 999,999,999.00 attach a cover letter to the front of the return indicating the correct entries for Schedule A or B and request **manual processing** of the return to assure proper entry of your accounting data.

2006 BPT
SCHEDULE B

MAKE NO MARKS IN THIS AREA
0406

CITY ACCOUNT NUMBER

COMPUTATION OF TAX ON NET INCOME (METHOD II)

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax Return filed.
If you are using Schedule B, you cannot use Schedule A.

Note: If any entry on this form exceeds \$999,999,999 - See special mailing instructions below Schedule A.

- 1. Net Income (Loss) as properly reported to the Federal Government.....1.
- 2. ADJUSTMENTS
 - (a) Income net of interest expense attributable to direct obligations of the Federal Government, Pennsylvania or the political subdivisions of Pennsylvania.
(If less than zero, enter zero on this line.).....2a.
 - (b) Net Income (Loss) from certain port related activities.....2b.
 - (c) Net Income (Loss) from specific PUC and ICC business activities.....2c.
 - (d) Net Income (Loss) from Public Law 86-272 activities.....2d.
 - (e) Receipts by corporations of dividends, interest and royalties received from other corporations in the same affiliated group and/or from other corporations of which the receiving corporation owns at least 20% of the stock and/or BPT Regulation §404(G) adjustments.....2e.
 - (f) Line 1 minus Line 2 (a through e).....2f.
 - (g) All other receipts from other corporations of the same affiliated group.....2g.
 - (h) Gross Receipts per BPT Regulation §404(2)(E)(V).....2h.
 - (i) Divide Line g by Line h and enter the result here as a decimal.....2i.
 - (j) Multiply Line f by Line i and enter the result here.....2j.
- 3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....3.
- 4. Total Nonbusiness Income (loss).....4.
- 5. Income (loss) to be apportioned (Line 3 less Line 4.).....5.
- 6. Average of Apportionment Factors from Schedule C-1, Line 12.....6.
- 7. Income (loss) apportioned to Philadelphia (Line 5 X Line 6).....7.
- 8. Nonbusiness income (loss) allocated to Philadelphia.....8.
- 9. Current year income (loss) (Line 7 plus Line 8.).....9.
- 10. Loss Carry Forward, if any.....10.
- 11. Taxable Income (Loss). (Line 9 less Line 10).....11.
- 12. TAX DUE (.065 times Line 11.) If Line 11 is a loss, enter zero.....12.

ENTER THE AMOUNT FROM LINE 12 ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.

**2006 BPT
SCHEDULE C-1**

MAKE NO MARKS IN THIS AREA
0506

CITY ACCOUNT NUMBER

COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME. IF BUSINESS IS 100% WITHIN PHILADELPHIA, DO NOT FILE THIS RETURN. FILE THE 2006 BUSINESS PRIVILEGE TAX EZ RETURN.

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...
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**.....

Computation of Apportionment Factors:

- 8A. Total Average Value of Philadelphia Property from Column A, Line 6 above.....8A.
- 8B. Total Average Value of Property Everywhere from Column B, Line 7 above.....8B.
- 8C. Philadelphia Property Factor (Line 8A divided by 8B).....8C.
- 9A. Philadelphia Payroll.....9A.
- 9B. Payroll Everywhere.....9B.
- 9C. Philadelphia Payroll Factor (Line 9A divided by 9B).....9C.
- 10A. Philadelphia Receipts.....10A.
- 10B. Gross Receipts Everywhere.....10B.
- 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, LINE 6 OR SCHEDULE B, LINE 6.

If Line 12 is equal to 100%, use the BPT-EZ return instead. 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 2006 Business Privilege Tax Return 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.

**2006 BPT
SCHEDULE E**

MAKE NO MARKS IN THIS AREA
0806

CITY ACCOUNT NUMBER

COMPUTATION OF TAX ON GROSS RECEIPTS

ALTERNATE METHOD OF COMPUTING TAX ON GROSS RECEIPTS

(To be used by Manufacturers, Wholesalers and Retailers electing to use the Alternate Method of computation.)

A. MANUFACTURERS

- 1. Receipts on which tax is to be computed by the Alternate Method
(From Schedule D, Line 7).....1.
- 2. Cost of goods sold.....2.
- 3. TAX BASE (Line 1 less Line 2).....3.
- 4. **TAX DUE** (Line 3 times .0275) If Line 3 is a loss, enter zero.....4.

B. WHOLESALERS

- 5. Receipts on which tax is to be computed by the Alternate Method
(From Schedule D, Line 7).....5.
- 6. Applicable Cost of Goods:
 - (a) Cost of material.....6a.
 - (b) Cost of Labor.....6b.
- 7. TOTAL APPLICABLE COST OF GOODS (Total of Lines 6a and 6b).....7.
- 8. TAX BASE (Line 5 less Line 7).....8.
- 9. **TAX DUE** (Line 8 times .0387) If Line 8 is a loss, enter zero here.....9.

C. RETAILERS

- 10. Receipts on which tax is to be computed by the Alternate Method
(From Schedule D, Line 7).....10.
- 11. Applicable Cost of Goods:
 - (a) Cost of material.....11a.
 - (b) Cost of labor.....11b.
- 12. TOTAL APPLICABLE COST OF GOODS (Total of Lines 11a and 11b).....12.
- 13. TAX BASE (Line 10 less Line 12).....13.
- 14. **TAX DUE** (Line 13 times .0092) If Line 13 is a loss, enter zero here.....14.
- 15. **TOTAL TAX DUE** (Total of Lines 4, 9 and 14).....15.

ENTER THE AMOUNT FROM LINE 15 ON SCHEDULE D, LINE 10.

**2006 BPT
SCHEDULE D**

MAKE NO MARKS IN THIS AREA

0606

CITY ACCOUNT NUMBER

COMPUTATION OF TAX ON GROSS RECEIPTS

The following taxpayers should file Schedules H-J, not Schedule D. To obtain these schedules, see contact information on Instruction Sheet I.

- Taxpayers registered under the Pennsylvania Securities Act of 1972;
- 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)
- Other Financial Businesses.

1. Gross Receipts from sales and/or rentals of tangible personal property, dividends, interest, royalties, and gains on sale of stocks, bonds and business capital assets.....1.
2. Gross Receipts from services.....2.
3. Gross Receipts from rentals of real property.....3.
4. Total of Lines 1 through 3.....4.
5. Less exclusions from:
 - 5a. Sales delivered outside of Philadelphia5a.
 - 5b. Services performed outside of Philadelphia.....5b.
 - 5c. Rentals of real property outside of Philadelphia.....5c.
 - 5d. Information Technology Company receipts.....5d.
 - 5e. Other (specify).....5e.
6. Net Taxable Receipts (Line 4 less Lines 5a through 5e).....6.
7. Less Receipts on which tax is to be computed by the Alternate Method (Enter here and Schedule E, Line 1, 5 or 10).....7.
8. Receipts subject to tax at the regular rate (Line 6 less Line7).....8.
9. **TAX DUE** at regular rate. (Line 8 times .001665).....9.
10. **TAX DUE** using the Alternate Method from Schedule E, Line 15, if applicable.....10.
11. **TOTAL TAX DUE** (Line 9 plus Line 10).....11.

ENTER THE AMOUNT FROM LINE 11 ON THE SUMMARY PAGE, LINE 2 OF THIS RETURN, EXCEPT FOR A PUBLIC UTILITY WHICH SHOULD ENTER THE AMOUNT FROM LINE 11 ON SCHEDULE J, LINE 2, (AVAILABLE UPON REQUEST OR SEPARATE MAILING).

CITY OF PHILADELPHIA
BUSINESS PRIVILEGE TAX - EZ

MAKE NO MARKS IN THIS AREA
0106

2006 BPT-EZ

DUE DATE: APRIL 16, 2007

For business operated 100% in Philadelphia

TAXPAYER NAME & ADDRESS

Name and address.....Line 1
Name and address.....Line 2
Name and address.....Line 3
Name and address.....Line 4

CITY ACCOUNT NUMBER
7171717

FEDERAL IDENTIFICATION NUMBER
99999999

SOCIAL SECURITY NUMBER
99999999

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS!

If your business terminated in 2006, enter the termination date AND file a CHANGE FORM. DO NOT ENTER AN AMOUNT ON LINE 4.

If your business terminated in 2006, enter the termination date here:

mm-dd-yyyy

If this is an amended return, place an "X" here:

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX (from Page 2, Line 5)..... If there is no tax due, enter "0".	1. 1111111
2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 8)..... If there is no tax due, enter "0".	2. 2222222
3. TAX DUE for the 2006 Business Privilege Tax (Line 1 plus Line 2).....	3. 3333333
4. <u>MANDATORY 2007 BPT Estimated Payment (repeat Line 3)</u>	4. 4444444
5. Total Due by 4/16/2007 (Line 3 plus Line 4).....	5. 5555555

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. Credit from overpayment of 2005 or 2006 Net Profits Tax.....	6a. 6666661
6b. Include any estimated and/or extension payments of 2006 BPT previously made, and any credit from overpayment of the 2005 BPT return.	6b. 6666662
6c. Total Payments and Credits (Line 6a plus 6b).....	6c. 6666663
7. Net Tax Due (Line 5 less Line 6c).....	7. 7777777
8. Interest and Penalty (Cumulative % from Instruction Sheet II multiplied by Line 7).....	8. 8888888
9. <u>TOTAL DUE</u> including Interest and Penalty (Line 7 plus Line 8). Use Payment Coupon, make check payable to: "City of Philadelphia"	9. 9999999

OVERPAYMENT OPTIONS If Line 6c is larger than Line 5, enter amount to be:

10a. Refunded. Do not file a separate Refund Petition	10a. 1010101
10b. Applied up to the tax due, to the 2006 Net Profits tax.....	10b. 1010102
10c. Applied to the 2007 Business Privilege tax.....	10c. 1010103

Under penalties of perjury, as set forth in 18 Pa. C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

2006 BPT-EZ
TAX COMPUTATION SCHEDULES

For business operated 100% in Philadelphia

MAKE NO MARKS IN THIS AREA
0206

ACCOUNT NUMBER
7171717

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax Return filed.

NET INCOME PORTION

1. METHOD II. Net Income as properly reported to the Federal Government.....1.	X	111111111
OR		
2. METHOD I. Net Income in accordance with Accounting System.....2.	X	222222222
3. Loss Carry Forward, if any. (See Instruction Sheet IV).....3.		
4. Taxable Income or Loss. (Amount on Line 1 OR 2 less Line 3).....4.	X	444444444
5. TAX DUE (Line 4 times .065). If Line 4 is a loss enter "0". ENTER HERE AND ON PAGE 1, LINE 15.		555555555

GROSS RECEIPTS PORTION

6. TAXABLE GROSS RECEIPTS from:		
a. Sales and/or Rentals of Tangible Personal Property.....6a.		6666666661
b. Services.....6b.		6666666662
c. Rentals of Real Property.....6c.		6666666663
d. Royalties.....6d.		6666666664
e. Gains on Sales of Business Capital Assets.....6e.		6666666665
f. Gains on Sales of Stocks, Bonds, etc. (NOT APPLICABLE TO INDIVIDUALS).....6f.		6666666666
g. Dividends. (NOT APPLICABLE TO INDIVIDUALS).....6g.		6666666667
h. Interest. (NOT APPLICABLE TO INDIVIDUALS).....6h.		6666666668
i. Other (Describe).....6i.		6666666669
7. TOTAL TAXABLE GROSS RECEIPTS. (Total of Lines 6a through 6i).....7.		7777777777
8. TAX DUE . (Line 7 X .001665).....8.		8888888888
ENTER HERE AND ON PAGE 1, LINE 2.		

CITY OF PHILADELPHIA
BUSINESS PRIVILEGE TAX - EZ

MAKE NO MARKS IN THIS AREA
0106

2006 BPT-EZ

DUE DATE: APRIL 16, 2007

For business operated 100% in Philadelphia

TAXPAYER NAME & ADDRESS

CITY ACCOUNT NUMBER

FEDERAL IDENTIFICATION NUMBER

SOCIAL SECURITY NUMBER

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS!

If your business terminated in 2006, enter the termination date **AND** file a CHANGE FORM. DO NOT ENTER AN AMOUNT ON LINE 4.

If your business terminated in 2006, enter the termination date here:

If this is an amended return, place an "X" here:

COMPUTATION OF TAX DUE OR OVERPAYMENT

- 1. NET INCOME PORTION OF TAX (from Page 2, Line 5)..... 1.
If there is no tax due, enter "0".
- 2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 8)..... 2.
If there is no tax due, enter "0".
- 3. TAX DUE for the 2006 Business Privilege Tax (Line 1 plus Line 2)..... 3.
- 4. **MANDATORY 2007 BPT Estimated Payment (repeat Line 3)**..... 4.
- 5. Total Due by **4/16/2007** (Line 3 plus Line 4)..... 5.

ESTIMATED PAYMENTS AND OTHER CREDITS

- 6a. Credit from overpayment of 2005 or 2006 Net Profits Tax..... 6a.
- 6b. **Include any estimated and/or extension payments of 2006 BPT previously made, and any credit from overpayment of the 2005 BPT return.**..... 6b.
- 6c. Total Payments and Credits (Line 6a plus 6b)..... 6c.
- 7. Net Tax Due (Line 5 less Line 6c)..... 7.
- 8. Interest and Penalty (Cumulative % from Instruction Sheet II multiplied by Line 7)..... 8.
- 9. **TOTAL DUE** including Interest and Penalty (Line 7 plus Line 8).
Use Payment Coupon, make check payable to: "City of Philadelphia"..... 9.

OVERPAYMENT OPTIONS If Line 6c is larger than Line 5, enter amount to be:

- 10a. Refunded. **Do not file a separate Refund Petition**..... 10a.
- 10b. Applied up to the tax due, to the 2006 Net Profits tax..... 10b.
- 10c. Applied to the 2007 Business Privilege tax..... 10c.

Under penalties of perjury, as set forth in 18 Pa. C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

2006 BPT-EZ
TAX COMPUTATION SCHEDULES

For business operated 100% in Philadelphia

MAKE NO MARKS IN THIS AREA
0206

ACCOUNT NUMBER

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax Return filed.

NET INCOME PORTION

- 1. METHOD II. Net Income as properly reported to the Federal Government.....1.

OR

- 2. METHOD I. Net Income in accordance with Accounting System.....2.
- 3. Loss Carry Forward, if any. (See Instruction Sheet IV).....3.
- 4. Taxable Income or Loss. (Amount on Line 1 OR 2 less Line 3)..... 4.
- 5. **TAX DUE** (Line 4 times .065). If Line 4 is a loss enter "0".
ENTER HERE AND ON PAGE 1, LINE 1.....5.

GROSS RECEIPTS PORTION

- 6. TAXABLE GROSS RECEIPTS from:
 - a. Sales and/or Rentals of Tangible Personal Property.....6a.
 - b. Services.....6b.
 - c. Rentals of Real Property..... 6c.
 - d. Royalties.....6d.
 - e. Gains on Sales of Business Capital Assets.....6e.
 - f. Gains on Sales of Stocks, Bonds, etc.
(NOT APPLICABLE TO INDIVIDUALS).....6f.
 - g. Dividends. (NOT APPLICABLE TO INDIVIDUALS).....6g.
 - h. Interest. (NOT APPLICABLE TO INDIVIDUALS).....6h.
 - i. Other (Describe).....6i.
 - 7. TOTAL TAXABLE GROSS RECEIPTS.
(Total of Lines 6a through 6i).....7.
 - 8. **TAX DUE**. (Line 7 X .001665).....8.
ENTER HERE AND ON PAGE 1, LINE 2.
-