

**City of Philadelphia Department of Revenue  
2004 BPT and BPT – EZ Returns  
Design Specifications**

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 work "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 boxes measure 3/16 of an inch square.

## PAGE 1 LAYOUT

### Business Privilege - EZ Summary Page

The Form ID Number is 0104

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 0204

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

CITY OF PHILADELPHIA  
BUSINESS PRIVILEGE TAX - EZ

MAKE NO MARKS IN THIS AREA  
0104

2004 BPT-EZ

DUE DATE: APRIL 15, 2005

TAXPAYER NAME & ADDRESS

CITY ACCOUNT NUMBER

FEDERAL IDENTIFICATION NUMBER

SOCIAL SECURITY NUMBER

Use the Change Form to report an address change.

If your business terminated in 2004, place a zero on Line 4. Indicate the termination date in the space provided.

If your business terminated in 2004, enter the termination date here:

If this is an amended return, check here:

COMPUTATION OF TAX DUE OR REFUND

Table with 2 columns: Description and Amount. Rows include NET INCOME PORTION OF TAX, GROSS RECEIPTS PORTION OF TAX, TAX DUE for the 2004 Business Privilege Tax, MANDATORY 2005 BPT Estimated Payment, and Total Due by 4/15/2005.

Estimated payments and other credits:

Table with 2 columns: Description and Amount. Rows include Credit from overpayment of 2003 or 2004 Net Profits Tax, Include any estimated and/or extension payments of 2004 BPT previously made, Total Payments and Credits, Net Tax Due, Interest and Penalty, and TOTAL DUE including Interest and Penalty.

Overpayment options. If Line 6c is larger than Line 5, enter:

Table with 2 columns: Description and Amount. Rows include Amount to be refunded to taxpayer, Amount of overpayment to be applied up to the tax due to the 2004 Net Profits tax, and Amount of overpayment to be applied to the 2005 Business Privilege tax.

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 # \_\_\_\_\_

**NET INCOME PORTION -- REFER TO INSTRUCTION SHEET IV.**

**Reminder - You *must* use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax Return filed. If business is operated entirely (100%) in Philadelphia, only complete Pages 1 and 2. Pages 3 through 8 are not needed. See Instruction Sheet VII for Depreciation Decoupling Information.**

**If Line 1, 2 or 4 are a net loss, check here.**

- |  |                          |            |
|--|--------------------------|------------|
| 1. METHOD II. Net Income as properly reported to the Federal Government.....1.   | <input type="checkbox"/> | <b>.00</b> |
| OR   |                          |            |
| 2. METHOD I. Net Income in accordance with Accounting System.....2.  | <input type="checkbox"/> | <b>.00</b> |
| 3. Loss Carry Forward, if any. (See Instruction Sheet III).....3.  |                          | <b>.00</b> |
| 4. Taxable Income or Loss. (Amount on Line 1 OR 2 less Line 3).....4.  | <input type="checkbox"/> | <b>.00</b> |
| 5. <b>TAX DUE</b> (Line 4 times .065). If Line 4 is a loss enter "0".<br><b>ENTER HERE AND ON PAGE 1, LINE 1</b> .....5. |                          | <b>.00</b> |

**GROSS RECEIPTS PORTION -- REFER TO INSTRUCTION SHEET V.**

- |   |  |            |
|---|--|------------|
| 6. TAXABLE GROSS RECEIPTS from:   |  |            |
| a. Sales and/or Rentals of Tangible Personal Property.....6a.                       |  | <b>.00</b> |
| b. Services.....6b.   |  | <b>.00</b> |
| c. Rentals of Real Property.....6c.   |  | <b>.00</b> |
| d. Royalties.....6d.  |  | <b>.00</b> |
| e. Gains on Sales of Business Capital Assets.....6e.                                |  | <b>.00</b> |
| f. Gains on Sales of Stocks, Bonds, etc.<br>(NOT APPLICABLE TO INDIVIDUALS).....6f. |  | <b>.00</b> |
| g. Dividends. (NOT APPLICABLE TO INDIVIDUALS).....6g.                               |  | <b>.00</b> |
| h. Interest. (NOT APPLICABLE TO INDIVIDUALS).....6h.                                |  | <b>.00</b> |
| i. Other (Describe).....6i.   |  | <b>.00</b> |
| 7. TOTAL TAXABLE GROSS RECEIPTS.<br>(Total of Lines 6a through 6i).....7.           |  | <b>.00</b> |
| 8. <b>TAX DUE.</b> (Line 7 X .0021).....8.  |  | <b>.00</b> |
| <b>ENTER HERE AND ON PAGE 1, LINE 2.</b>  |  |            |

**Illustration for Reporting Losses**

These schedules will be optically scanned. If an amount on Line 1, 2 or 4 is a loss, place an "X" in the box provided. **DO NOT** use brackets, minus signs, or the word "LOSS". For example, if Line 1 is a \$100 loss...

**Correct presentation:**

Line 1 **X** 100

**Incorrect presentations:**

(100) -100 "LOSS"

Enter the loss carry forward on Line 3 as a positive number.

CITY OF PHILADELPHIA  
**BUSINESS PRIVILEGE TAX - EZ**

MAKE NO MARKS IN THIS AREA  
 0104

**2004 BPT-EZ**

**DUE DATE: APRIL 15, 2005**

TAXPAYER NAME & ADDRESS

CITY ACCOUNT NUMBER

7171717

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

FEDERAL IDENTIFICATION NUMBER

99999999

SOCIAL SECURITY NUMBER

99999999

Use the Change Form to report an address change.

If your business terminated in 2004, place a zero on Line 4. Indicate the termination date in the space provided.

If your business terminated in 2004, enter the termination date here:

mm-dd-yyyy

If this is an amended return, check here:

**COMPUTATION OF TAX DUE OR REFUND**

1. NET INCOME PORTION OF TAX (from Page 2, Line 5).....	11111111	.00
If there is no tax due, enter "0".		
2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 8).....	22222222	.00
If there is no tax due, enter "0".		
3. TAX DUE for the 2004 Business Privilege Tax (Line 1 plus Line 2).....	33333333	.00
4. <b>MANDATORY 2005 BPT Estimated Payment (repeat Line 3)</b> .....	44444444	.00
5. Total Due by <b>4/15/2005</b> (Line 3 plus Line 4).....	55555555	.00
<b>Estimated payments and other credits:</b>		
6a. Credit from overpayment of 2003 or 2004 Net Profits Tax.....	66666661	.00
6b. <b>Include any estimated and/or extension payments of 2004 BPT previously made, and any credit from overpayment of the 2003 BPT return.</b> .....	66666662	.00
6c. Total Payments and Credits (Line 6a plus 6b).....	66666663	.00
7. Net Tax Due (Line 5 less Line 6c).....	77777777	.00
8. Interest and Penalty (Cumulative % from Instruction Sheet III multiplied by Line 7).....	88888888	.00
9. <b>TOTAL DUE</b> including Interest and Penalty (Line 7 plus Line 8). <b>Use Payment Coupon, make check payable to: "City of Philadelphia"</b> .....	99999999	.00
<b>Overpayment options. If Line 6c is larger than Line 5, enter:</b>		
10a. Amount to be refunded to taxpayer. <b>Do not file a separate Refund Petition</b> .....	10101010	.00
10b. Amount of overpayment to be applied up to the tax due to the 2004 Net Profits tax.....	10101010	.00
10c. Amount of overpayment to be applied to the 2005 Business Privilege tax.....	10101010	.00

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 # \_\_\_\_\_

**NET INCOME PORTION -- REFER TO INSTRUCTION SHEET IV.**

**Reminder - You *must* use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax Return filed. If business is operated entirely (100%) in Philadelphia, only complete Pages 1 and 2. Pages 3 through 8 are not needed. See Instruction Sheet VII for Depreciation Decoupling Information.**

**If Line 1, 2 or 4 are a net loss, check here.**

1. METHOD II. Net Income as properly reported to the Federal Government.....1.	<input checked="" type="checkbox"/>	111111111	<b>.00</b>
OR			
2. METHOD I. Net Income in accordance with Accounting System.....2.	<input type="checkbox"/>	222222222	<b>.00</b>
3. Loss Carry Forward, if any. (See Instruction Sheet III).....3.		333333333	<b>.00</b>
4. Taxable Income or Loss. (Amount on Line 1 OR 2 less Line 3).....4.	<input checked="" type="checkbox"/>	444444444	<b>.00</b>
5. <b>TAX DUE</b> (Line 4 times .065). If Line 4 is a loss enter "0". <b>ENTER HERE AND ON PAGE 1, LINE 1</b> .....5.		555555555	<b>.00</b>

**GROSS RECEIPTS PORTION -- REFER TO INSTRUCTION SHEET V.**

6. TAXABLE GROSS RECEIPTS from:			
a. Sales and/or Rentals of Tangible Personal Property.....6a.		666666666	<b>.00</b>
b. Services.....6b.		666666666	<b>.00</b>
c. Rentals of Real Property.....6c.		666666666	<b>.00</b>
d. Royalties.....6d.		666666666	<b>.00</b>
e. Gains on Sales of Business Capital Assets.....6e.		666666666	<b>.00</b>
f. Gains on Sales of Stocks, Bonds, etc. (NOT APPLICABLE TO INDIVIDUALS).....6f.		666666666	<b>.00</b>
g. Dividends. (NOT APPLICABLE TO INDIVIDUALS).....6g.		666666666	<b>.00</b>
h. Interest. (NOT APPLICABLE TO INDIVIDUALS).....6h.		666666666	<b>.00</b>
i. Other (Describe).....6i.		666666666	<b>.00</b>
7. TOTAL TAXABLE GROSS RECEIPTS. (Total of Lines 6a through 6i).....7.		777777777	<b>.00</b>
8. <b>TAX DUE</b> . (Line 7 X .0021).....8.		888888888	<b>.00</b>
<b>ENTER HERE AND ON PAGE 1, LINE 2.</b>			

**Illustration for Reporting Losses**

These schedules will be optically scanned. If an amount on Line 1, 2 or 4 is a loss, place an "X" in the box provided. **DO NOT** use brackets, minus signs, or the word "LOSS". For example, if Line 1 is a \$100 loss...

**Correct presentation:**

Line 1 **X** 100

**Incorrect presentations:**

(100) -100 "LOSS"

Enter the loss carry forward on Line 3 as a positive number.

## PAGE 3 LAYOUT

### Business Privilege Tax Summary Page

The Form ID Number is 0304

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

**PAGE 4 LAYOUT**

**BPT Schedule B**

The Form ID Number is 0404

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		6/61
• Bottom Right Reg. Mark		79/61
• 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

## PAGE 5 LAYOUT

### BPT Schedule C

Form ID Number is 0504

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)

Field	# of chars.	X/Y Start Position
• Top Left Reg. Mark		6/4
• Top Right Reg. Mark		79/4
• Bottom Left Reg. Mark		6/61
• Bottom Right Reg. Mark		79/61
• 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

**Page 6 Layout**

**BPT Schedule D**

The Form ID Number is 0604

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	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

## Page 7 Layout

### BPT Schedule A

The Form ID Number is 0704

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	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

## **Page 8 Layout**

### **BPT Schedule E**

The Form ID Number is 0804

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	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  
03 04

2004 BPT

DUE DATE: APRIL 15, 2005

TAXPAYER NAME & ADDRESS

CITY ACCOUNT NUMBER

FEDERAL IDENTIFICATION NUMBER

SOCIAL SECURITY NUMBER

Use the Change Form to report an address change.

If your business terminated in 2004, enter zero on Line 4. Indicate the termination date in the space provided.

If your business terminated in 2004, enter the termination date here:

If this is an amended return, check here:

COMPUTATION OF TAX DUE OR REFUND

Table with 2 columns: Description and Amount. Rows include NET INCOME PORTION OF TAX, GROSS RECEIPTS PORTION OF TAX, TAX DUE for the 2004 Business Privilege Tax, MANDATORY 2005 BPT Estimated Payment, and Total Due by 4/15/2005.

Estimated payments and other credits:

Table with 2 columns: Description and Amount. Rows include Credit from overpayment of 2003 or 2004 Net Profits Tax, Indicate any estimated and/or extension payment of 2004 BPT previously made, Total Payments and Credits, Net Tax Due, Interest and Penalty if paid after April 15, 2005, and TOTAL DUE including Interest and Penalty.

Overpayment options. If Line 6c is larger than Line 5, enter:

Table with 2 columns: Description and Amount. Rows include Amount to be refunded to taxpayer, Amount of overpayment to be applied up to the tax due to the 2004 Net Profits tax, and Amount of overpayment to be applied to the 2005 Business Privilege tax.

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 # \_\_\_\_\_

**PART 1. 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 Page 7, Schedule A, you cannot use Page 4, Schedule B.**

**Refer to Instruction Sheet IV. See Instruction Sheet VII for Depreciation Decoupling Information.**

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

To indicate a loss on any line, place an "X" in the box.

1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total non-business income.....1.	<input type="checkbox"/>	<b>.00</b>
2. Net Income (Loss) from certain port related activities.....2.	<input type="checkbox"/>	<b>.00</b>
3. Net Income (Loss) from specific PUC and ICC business activities.....3.	<input type="checkbox"/>	<b>.00</b>
4. Net Income (Loss) from Public Law 86-272 activities.....4.	<input type="checkbox"/>	<b>.00</b>
5. Income (Loss) to be apportioned. (Line 1 minus Lines 2, 3 and 4).....5.	<input type="checkbox"/>	<b>.00</b>
6. Average of Apportionment Factors (From Page 5, Line 12) (See Instruction Sheet IV).....6.		
7. Income (loss) apportioned to Philadelphia. (Line 5 X Line 6).....7.	<input type="checkbox"/>	<b>.00</b>
8. Non-business Income (loss) allocated to Philadelphia.....8.	<input type="checkbox"/>	<b>.00</b>
9. Current Year income (loss). (Line 7 plus Line 8.).....9.	<input type="checkbox"/>	<b>.00</b>
10. Loss Carry Forward, if any. (See Instruction Sheet III).....10.		<b>.00</b>
11. Taxable Income (loss). (Line 9 less Line 10).....11.	<input type="checkbox"/>	<b>.00</b>
12. <b>TAX DUE</b> (Line 11 X .065.) If line 11 is a loss enter zero.....12.		<b>.00</b>

**ENTER HERE AND ON PAGE 3, LINE 1.**

**Illustration for Reporting Losses on Schedule A or B**

These schedules will be optically scanned. If an amount on Line 1, 3, 4, 5, 7, 8, 9 or 11 is a loss, darken the box provided. **DO NOT** use brackets, minus signs, or the word "LOSS". For example, if Line 1 is a \$100 loss...

**Correct presentation:**

Line 1 **X** 100

**Incorrect presentations:**

(100) -100 "LOSS"

**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.

**PART 1. 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 Page 4, Schedule B, you cannot use Page 7, Schedule A.**

**Note:** If any entry on this form exceeds \$999,999,999 - See special mailing instructions on Schedule A, Page 7. **See Page 7 for an illustration for reporting losses. See Instruction Sheet VII for Depreciation Decoupling Information.**

To indicate a loss on any line, place an "X" in the box.

1. Net Income (Loss) as properly reported to the Federal Government.....1.	<input type="text"/>	.00
<b>2. ADJUSTMENTS</b>		
(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.		.00
(b) Net Income (Loss) from certain port related activities.....2b.	<input type="text"/>	.00
(c) Net Income (Loss) from specific PUC and ICC business activities.....2c.	<input type="text"/>	.00
(d) Net Income (Loss) from Public Law 86-272 activities.....2d.	<input type="text"/>	.00
(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.		.00
(f) Line 1 minus Line 2 (a through e).....2f.	<input type="text"/>	.00
(g) All other receipts from other corporations of the same affiliated .oup.....2g.		.00
(h) Gross Receipts per BPT Regulation §404(2)(E)(V).....2h.		.00
(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.	<input type="text"/>	.00
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....3.	<input type="text"/>	.00
4. Total Nonbusiness Income (loss).....4.	<input type="text"/>	.00
5. Income (loss) to be apportioned (Line 3 less Line 4.) (See Instruction Sheet IV).....5.	<input type="text"/>	.00
6. Average of Apportionment Factors from Schedule C-1, Page 5, Line 12. (See Instruction Sheet IV).....6.		
7. Income (loss) apportioned to Philadelphia (Line 5 X Line 6).....7.	<input type="text"/>	.00
8. Nonbusiness income (loss) allocated to Philadelphia.....8.	<input type="text"/>	.00
9. Current year income (loss) (Line 7 plus Line 8.).....9.	<input type="text"/>	.00
10. Loss Carry Forward, if any. (See Instruction Sheet III).....10.		.00
11. Taxable Income (Loss). Line 9 less Line 10.....11.	<input type="text"/>	.00
12. <b>TAX DUE</b> (.065 times Line 11.) If Line 11 is a loss, enter zero.....12.		.00

**ENTER THE AMOUNT FROM LINE 12 ON PAGE 3, LINE 1 OF THIS RETURN.**

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

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.	<b>.00</b>
8B. Total Average Value of Property Everywhere from Column B, Line 7 above.....	8B.	<b>.00</b>
8C. Philadelphia Property Factor (Line 8A divided by 8B).....	8C.	
9A. Philadelphia Payroll.....	9A.	<b>.00</b>
9B. Payroll Everywhere.....	9B.	<b>.00</b>
9C. Philadelphia Payroll Factor (Line 9A divided by 9B).....	9C.	
10A. Philadelphia Receipts.....	10A.	<b>.00</b>
10B. Gross Receipts Everywhere.....	10B.	<b>.00</b>
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 2003 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.

**PART 2. 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.)

**SEE INSTRUCTION SHEET V AND BUSINESS PRIVILEGE TAX REGULATIONS (SECTION 305) FOR METHODOLOGY.**

**A. MANUFACTURERS**

1. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Page 6, Line 7).....	1.	.00
2. Cost of goods sold.....	2.	.00
3. TAX BASE (Line 1 less Line 2).....	3.	.00
4. <b>TAX DUE</b> (Line 3 times .0347) If Line 3 is a loss, enter zero.....	4.	.00

**B. WHOLESALERS**

5. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Page 6, Line 7).....	5.	.00
6. Applicable Cost of Goods:		
(a) Cost of material.....	6a.	.00
(b) Cost of Labor.....	6b.	.00
7. TOTAL APPLICABLE COST OF GOODS (Total of Lines 6a and 6b).....	7.	.00
8. TAX BASE (Line 5 less Line 7).....	8.	.00
9. <b>TAX DUE</b> (Line 8 times .0488) If Line 8 is a loss, enter zero here.....	9.	.00

**C. RETAILERS**

10. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Page 6, Line 7).....	10.	.00
11. Applicable Cost of Goods:		
(a) Cost of material.....	11a.	.00
(b) Cost of labor.....	11b.	.00
12. TOTAL APPLICABLE COST OF GOODS (Total of Lines 11a and 11b).....	12.	.00
13. TAX BASE (Line 10 less Line 12).....	13.	.00
14. <b>TAX DUE</b> (Line 13 times .0116) If Line 13 is a loss, enter zero here.....	14.	.00
15. <b>TOTAL TAX DUE</b> (Total of Lines 4, 9 and 14).....	15.	.00

**ENTER THE AMOUNT FROM LINE 15 ON SCHEDULE D, PAGE 6, LINE 10.**

**PART 2. COMPUTATION OF TAX ON GROSS RECEIPTS**  
**REFER TO INSTRUCTION SHEET V.**

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.	<b>.00</b>
2. Gross Receipts from services.....2.	<b>.00</b>
3. Gross Receipts from rentals of real property.....3.	<b>.00</b>
4. Total of Lines 1 through 3.....4.	<b>.00</b>
5. Less exclusions from:	
5a. Sales delivered outside of Philadelphia .....5a.	<b>.00</b>
5b. Services performed outside of Philadelphia.....5b.	<b>.00</b>
5c. Rentals of real property outside of Philadelphia.....5c.	<b>.00</b>
5d. Information Technology Company receipts. Refer to Instruction Sheet V.....5d.	<b>.00</b>
5e. Other (specify).....5e.	<b>.00</b>
6. Net Taxable Receipts (Line 4 less Lines 5a through 5e).....6.	<b>.00</b>
7. Less Receipts on which tax is to be computed by the Alternate Method (Enter here and Schedule E, Page 8, Line 1, 5 or 10).....7.	<b>.00</b>
8. Receipts subject to tax at the regular rate (Line 6 less Line7).....8.	<b>.00</b>
9. <b>TAX DUE</b> at regular rate. (Line 8 times .0021).....9.	<b>.00</b>
10. <b>TAX DUE</b> using the Alternate Method from Schedule E, Page 8, Line 15, if applicable.....10.	<b>.00</b>
11. <b>TOTAL TAX DUE</b> (Line 9 plus Line 10).....11.	<b>.00</b>

ENTER THE AMOUNT FROM LINE 11 ON PAGE 3, 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  
 03 04

**2004 BPT**

**DUE DATE: APRIL 15, 2005**

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  
 88888888

Use the Change Form to report an address change.

If your business terminated in 2004, enter zero on Line 4. Indicate the termination date in the space provided.

If your business terminated in 2004, enter the termination date here:

mm-dd-yyyy

If this is an amended return, check here:

**COMPUTATION OF TAX DUE OR REFUND**

1. NET INCOME PORTION OF TAX (from Page 4, Line 12 or Page 7, Line 12).....1. If there is no tax due, enter "0".	11111111	<b>.00</b>
2. GROSS RECEIPTS PORTION OF TAX (from Page 6, Line 11).....2. If there is no tax due, enter "0".	22222222	<b>.00</b>
3. TAX DUE for the 2004 Business Privilege Tax (Line 1 plus Line 2).....3.	33333333	<b>.00</b>
4. <b>MANDATORY 2005 BPT Estimated Payment (repeat Line 3)</b> .....4.	44444444	<b>.00</b>
5. Total Due by <b>4/15/2005</b> (Line 3 plus Line 4).....5.	55555555	<b>.00</b>
<b>Estimated payments and other credits:</b>		
6a. Credit from overpayment of 2003 or 2004 Net Profits Tax.....6a.	66666661	<b>.00</b>
6b. <b>Indicate any estimated and/or extension payments of 2004 BPT previously made, and any credit from overpayment of the 2003 BPT return.</b> .....6b.	66666662	<b>.00</b>
6c. Total Payments and Credits (Line 6a plus 6b).....6c.	66666663	<b>.00</b>
7. Net Tax Due (Line 5 less Line 6c).....7.	77777777	<b>.00</b>
8. Interest and Penalty (Cumulative % from Instruction Sheet III multiplied by Line 7).....8.	88888888	<b>.00</b>
9. <b>TOTAL DUE</b> including Interest and Penalty (Line 7 plus Line 8). <b>Use Payment Coupon, make check payable to: "City of Philadelphia"</b> .....9.	99999999	<b>.00</b>
<b>Overpayment options. If Line 6c is larger than Line 5, enter:</b>		
10a. Amount to be refunded to taxpayer. <b>Do not file a separate Refund Petition</b> .....10a.	10101010	<b>.00</b>
10b. Amount of overpayment to be applied up to the tax due to the 2004 Net Profits tax.....10b.	10101010	<b>.00</b>
10c. Amount of overpayment to be applied to the 2005 Business Privilege tax.....10c.	10101010	<b>.00</b>

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 # \_\_\_\_\_

**PART 1. 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 Page 7, Schedule A, you cannot use Page 4, Schedule B.**

**Refer to Instruction Sheet IV. See Instruction Sheet VII for Depreciation Decoupling Information.**

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

To indicate a loss on any line, place an "X" in the box.

1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total non-business income.....1.	<input checked="" type="checkbox"/>	1111111111	<b>.00</b>
2. Net Income (Loss) from certain port related activities.....2.	<input checked="" type="checkbox"/>	2222222222	<b>.00</b>
3. Net Income (Loss) from specific PUC and ICC business activities.....3.	<input checked="" type="checkbox"/>	3333333333	<b>.00</b>
4. Net Income (Loss) from Public Law 86-272 activities.....4.	<input checked="" type="checkbox"/>	4444444444	<b>.00</b>
5. Income (Loss) to be apportioned. (Line 1 minus Lines 2, 3 and 4).....5.	<input checked="" type="checkbox"/>	5555555555	<b>.00</b>
6. Average of Apportionment Factors (From Page 5, Line 12) (See Instruction Sheet IV).....6.		.66666666	
7. Income (loss) apportioned to Philadelphia. (Line 5 X Line 6).....7.	<input checked="" type="checkbox"/>	7777777777	<b>.00</b>
8. Non-business Income (loss) allocated to Philadelphia.....8.	<input checked="" type="checkbox"/>	8888888888	<b>.00</b>
9. Current Year income (loss). (Line 7 plus Line 8.).....9.	<input checked="" type="checkbox"/>	9999999999	<b>.00</b>
10. Loss Carry Forward, if any. (See Instruction Sheet III).....10.		1010101010	<b>.00</b>
11. Taxable Income (loss). (Line 9 less Line 10).....11.	<input checked="" type="checkbox"/>	1111111111	<b>.00</b>
12. <b>TAX DUE</b> (Line 11 X .065.) If line 11 is a loss enter zero.....12.		1212121212	<b>.00</b>

**ENTER HERE AND ON PAGE 3, LINE 1.**

**Illustration for Reporting Losses on Schedule A or B**

These schedules will be optically scanned. If an amount on Line 1, 3, 4, 5, 7, 8, 9 or 11 is a loss, darken the box provided. **DO NOT** use brackets, minus signs, or the word "LOSS". For example, if Line 1 is a \$100 loss...

**Correct presentation:**

Line 1 **X** 100

**Incorrect presentations:**

(100) -100 "LOSS"

**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.

**PART 1. 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 Page 4, Schedule B, you cannot use Page 7, Schedule A.**

**Note:** If any entry on this form exceeds \$999,999,999 - See special mailing instructions on Schedule A, Page 7. **See Page 7 for an illustration for reporting losses. See Instruction Sheet VII for Depreciation Decoupling Information.**

To indicate a loss on any line, place an "X" in the box.

1. Net Income (Loss) as properly reported to the Federal Government.....1.	<input checked="" type="checkbox"/>	111111111	<b>.00</b>
<b>2. ADJUSTMENTS</b>			
(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>.00</b>
(b) Net Income (Loss) from certain port related activities.....2b.	<input checked="" type="checkbox"/>	222222222	<b>.00</b>
(c) Net Income (Loss) from specific PUC and ICC business activities.....2c.	<input checked="" type="checkbox"/>	222222223	<b>.00</b>
(d) Net Income (Loss) from Public Law 86-272 activities.....2d.	<input checked="" type="checkbox"/>	222222224	<b>.00</b>
(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	<b>.00</b>
(f) Line 1 minus Line 2 (a through e).....2f.	<input checked="" type="checkbox"/>	222222226	<b>.00</b>
(g) All other receipts from other corporations of the same affiliated .oup.....2g.		222222227	<b>.00</b>
(h) Gross Receipts per BPT Regulation §404(2)(E)(V).....2h.		222222228	<b>.00</b>
(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.	<input checked="" type="checkbox"/>	222222210	<b>.00</b>
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....3.	<input checked="" type="checkbox"/>	333333333	<b>.00</b>
4. Total Nonbusiness Income (loss).....4.	<input checked="" type="checkbox"/>	444444444	<b>.00</b>
5. Income (loss) to be apportioned (Line 3 less Line 4.) (See Instruction Sheet IV).....5.	<input checked="" type="checkbox"/>	555555555	<b>.00</b>
6. Average of Apportionment Factors from Schedule C-1, Page 5, Line 12. (See Instruction Sheet IV).....6.		.6666666	
7. Income (loss) apportioned to Philadelphia (Line 5 X Line 6).....7.	<input checked="" type="checkbox"/>	777777777	<b>.00</b>
8. Nonbusiness income (loss) allocated to Philadelphia.....8.	<input checked="" type="checkbox"/>	888888888	<b>.00</b>
9. Current year income (loss) (Line 7 plus Line 8.).....9.	<input checked="" type="checkbox"/>	999999999	<b>.00</b>
10. Loss Carry Forward, if any. (See Instruction Sheet III).....10.		101010101	<b>.00</b>
11. Taxable Income (Loss). Line 9 less Line 10.....11.	<input checked="" type="checkbox"/>	111111111	<b>.00</b>
12. <b>TAX DUE</b> (.065 times Line 11.) If Line 11 is a loss, enter zero.....12.		121212121	<b>.00</b>

**ENTER THE AMOUNT FROM LINE 12 ON PAGE 3, LINE 1 OF THIS RETURN.**

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

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 <b>WITHIN PHILADELPHIA</b> .....	666666666666	<b>XXXXXXXXXXXX</b>
7. Total average value of Property used <b>EVERYWHERE</b> .....	<b>XXXXXXXXXXXX</b>	777777777777

**Computation of Apportionment Factors:**

8A. Total Average Value of Philadelphia Property from Column A, Line 6 above.....8A.	81818181818	<b>.00</b>
8B. Total Average Value of Property Everywhere from Column B, Line 7 above.....8B.	82828282828	<b>.00</b>
8C. Philadelphia Property Factor (Line 8A divided by 8B).....8C.	8.383838	
9A. Philadelphia Payroll.....9A.	91919191919	<b>.00</b>
9B. Payroll Everywhere.....9B.	92929292929	<b>.00</b>
9C. Philadelphia Payroll Factor (Line 9A divided by 9B).....9C.	9.393939	
10A. Philadelphia Receipts.....10A.	10101010101	<b>.00</b>
10B. Gross Receipts Everywhere.....10B.	10101010102	<b>.00</b>
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, 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 2003 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.

**PART 2. 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.)

**SEE INSTRUCTION SHEET V AND BUSINESS PRIVILEGE TAX REGULATIONS (SECTION 305) FOR METHODOLOGY.**

**A. MANUFACTURERS**

1. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Page 6, Line 7).....1.	111111111111	<b>.00</b>
2. Cost of goods sold.....2.	222222222222	<b>.00</b>
3. TAX BASE (Line 1 less Line 2).....3.	333333333333	<b>.00</b>
4. <b>TAX DUE</b> (Line 3 times .0347) If Line 3 is a loss, enter zero.....4.	444444444444	<b>.00</b>

**B. WHOLESALERS**

5. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Page 6, Line 7).....5.	555555555555	<b>.00</b>
6. Applicable Cost of Goods:		
(a) Cost of material.....6a.	666666666661	<b>.00</b>
(b) Cost of Labor.....6b.	666666666662	<b>.00</b>
7. TOTAL APPLICABLE COST OF GOODS (Total of Lines 6a and 6b).....7.	777777777777	<b>.00</b>
8. TAX BASE (Line 5 less Line 7).....8.	888888888888	<b>.00</b>
9. <b>TAX DUE</b> (Line 8 times .0488) If Line 8 is a loss, enter zero here.....9.	999999999999	<b>.00</b>

**C. RETAILERS**

10. Receipts on which tax is to be computed by the Alternate Method (From Schedule D, Page 6, Line 7).....10.	101010101010	<b>.00</b>
11. Applicable Cost of Goods:		
(a) Cost of material.....11a.	111111111111	<b>.00</b>
(b) Cost of labor.....11b.	111111111112	<b>.00</b>
12. TOTAL APPLICABLE COST OF GOODS (Total of Lines 11a and 11b).....12.	222222222222	<b>.00</b>
13. TAX BASE (Line 10 less Line 12).....13.	333333333333	<b>.00</b>
14. <b>TAX DUE</b> (Line 13 times .0116) If Line 13 is a loss, enter zero here.....14.	444444444444	<b>.00</b>
15. <b>TOTAL TAX DUE</b> (Total of Lines 4, 9 and 14).....15.	555555555555	<b>.00</b>

**ENTER THE AMOUNT FROM LINE 15 ON SCHEDULE D, PAGE 6, LINE 10.**

**PART 2. COMPUTATION OF TAX ON GROSS RECEIPTS**  
**REFER TO INSTRUCTION SHEET V.**

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	<b>.00</b>
2. Gross Receipts from services.....2.	222222222222	<b>.00</b>
3. Gross Receipts from rentals of real property.....3.	333333333333	<b>.00</b>
4. Total of Lines 1 through 3.....4.	444444444444	<b>.00</b>
5. Less exclusions from:		
5a. Sales delivered outside of Philadelphia .....5a.	555555555551	<b>.00</b>
5b. Services performed outside of Philadelphia.....5b.	555555555552	<b>.00</b>
5c. Rentals of real property outside of Philadelphia.....5c.	555555555553	<b>.00</b>
5d. Information Technology Company receipts. Refer to Instruction Sheet V.....5d.	555555555554	<b>.00</b>
5e. Other (specify).....5e.	555555555555	<b>.00</b>
6. Net Taxable Receipts (Line 4 less Lines 5a through 5e).....6.	666666666666	<b>.00</b>
7. Less Receipts on which tax is to be computed by the Alternate Method (Enter here and Schedule E, Page 8, Line 1, 5 or 10).....7.	777777777777	<b>.00</b>
8. Receipts subject to tax at the regular rate (Line 6 less Line7).....8.	888888888888	<b>.00</b>
9. <b>TAX DUE</b> at regular rate. (Line 8 times .0021).....9.	999999999999	<b>.00</b>
10. <b>TAX DUE</b> using the Alternate Method from Schedule E, Page 8, Line 15, if applicable.....10.	101010101010	<b>.00</b>
11. <b>TOTAL TAX DUE</b> (Line 9 plus Line 10).....11.	111111111111	<b>.00</b>

ENTER THE AMOUNT FROM LINE 11 ON PAGE 3, 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).