

**WORKSHEETS C, D and E**  
**Form NPT**  
**1998**

**These are worksheets only.**  
**Do not file these worksheets with your return.**

**WORKSHEET C: COMPUTATION OF ESTIMATED TAX PAYMENTS BASE**

1. Net Profits Liability from page 1, Line 5	1.	
2. Current Business Privilege Tax Credit (from page 1, Line 6a)	2.	
3. Estimated Payments Base (Line 1 less Line 2)	3.	

If the amount on Line 3 is \$100. or less, estimated payments are not required; if the amount on Line 3 is greater than \$100., enter 25% of the amount on Line 3 on the first estimated coupon (ENP-1), Line 1 and the second estimated coupon (ENP-2), Line 1.

**WORKSHEET D: ALLOCATION OF BPT CREDIT FOR PARTNERSHIPS, ETC. WITH CORPORATE MEMBERS (THIS SCHEDULE IS TO BE USED ONLY BY PARTNERSHIP, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE CORPORATE PARTNERS, CORPORATE JOINT VENTURES, OR CORPORATE ASSOCIATES.)**

1. a) <b>Taxpayers who started in business before 1997</b> , enter the portion of the taxpayer's taxable income on which 1999 Business Privilege Tax has been paid, AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS.....	1a.	
b) <b>Taxpayers who started in business in 1997 and 1998</b> enter the portion of the taxpayer's taxable income on which 1998 Business Privilege Tax has been paid, AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS.....	1b.	
2. a) <b>Taxpayers who started in business before 1997</b> enter the total taxable income of the taxpayer on which 1999 Business Privilege Tax has been paid. ....	2a.	
b) <b>Taxpayers who started in business in 1997 and 1998</b> , enter the total taxable income of the taxpayer on which 1998 Business Privilege Tax has been paid. ....	2b.	
3. Divide Line 1a by 2a or Line 1b by 2b and enter % here .....	3.	
4. Enter the amount from page 4, Worksheet K, Line 4.....	4.	
5. Multiply the amount on Line 4 by the percentage on Line 3 .....	5.	
6. Subtract Line 5 from Line 4 .....	6.	
7. Enter the amount from page 1, Line 5 .....	7.	
8. <b>BPT Tax Credit allowed.</b> Enter the lesser of Line 6 or Line 7 here and also on page 1, Line 6a .....	8.	

**WORKSHEET E: SUMMARY OF PAYMENTS AND OTHER CREDITS.**

1. 1998 Estimated Net Profits Tax Payments .....	1.	
2. Payments of 1998 Net Profits Tax made with Application for Extension of Time to File Return.....	2.	
3. Overpayment of 1998 or 1999 Business Privilege Tax (if any), or 1997 Net Profits Tax to be applied to this tax return .....	3.	
4. TOTAL (Lines 1 thru 3) (Enter this amount on page 1, Line 6b, of the Net Profits Tax Return) .....	4.	