

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, please place an "X" in the block provided, DO NOT use brackets, minus signs, or the word "LOSS". For example, if line 1 is a \$100 loss. . .

Correct Presentation: Line 1 100
Incorrect presentations: (100) -100 "LOSS"

Please Note: Enter the Loss Carryforward on Line 10 as a **positive number**. Also, if Line 11 is a loss, enter a "0" on Line 12.

LINE 6: APPORTIONMENT PERCENTAGE PRESENTATION

Samples: 100% =	1	0	0	0	0	0	0
98.7654% =		9	8	7	6	5	4
96.5% =		9	6	5	0	0	0

Computation of Loss Carryforward: Illustration

BPT Return	Current Year Income (Loss)	Loss Carryforward Accumulated	
		From Prior Year	Loss Carryforward
1997	(100)	—	(100)
1998	(200)	(100)	(300)

The maximum loss carryforward period is 3 years.

ELECTRONIC PAYMENTS - ACH DEBITS AND CREDITS

- ACH Credits and ACH Debits are now being accepted.
- To register for this program, call the Electronic Filing Unit at (215) 686-6519.
- For additional information, visit our website: <http://www.phila.gov/departments/Revenue/rev.html>

Computation of Interest and Penalty:

Month After Due Date	Returns Filed After Due Date	Int.	Pen.	Comb. I & P	Cum. I & P
1st	4/16/99 thru 5/15/99	1%	1%	2%	2%
2nd	5/16/99 thru 6/15/99	1%	1%	2%	4%
3rd	6/16/99 thru 7/15/99	1%	1%	2%	6%
4th	7/16/99 thru 8/15/99	1%	2%	3%	9%
5th	8/16/99 thru 9/15/99	1%	2%	3%	12%
6th	9/16/99 thru 10/15/99	1%	2%	3%	15%
7th	10/16/99 thru 11/15/99	1%	3%	4%	19%
8th	11/16/99 thru 12/15/99	1%	3%	4%	23%
9th	12/16/99 thru 1/15/00	1%	3%	4%	27%
10th	1/16/00 thru 2/15/00	1%	4%	5%	32%
11th	2/16/00 thru 3/15/00	1%	4%	5%	37%
12th	3/16/00 thru 4/15/00	1%	4%	5%	42%

For each additional month or fraction thereof, add 1¼% for penalty and 1% for interest.

Please Note: Payments made with returns filed after the due date that do not include applicable interest and penalty will be **automatically pro-rated** between principal, interest and penalty. You will be subsequently billed for the remaining tax balance and associated interest and penalty.

CHANGE OF BUSINESS ENTITY: If there was a change of business entity (e.g. individual proprietorship to corporation) during the period covered by this return, a new account number must be obtained for the new entity. In addition, a new **Business Privilege License** (\$200 one-time fee) must be obtained for the new entity.