

2014 BIRT (HJ) SCHEDULE B

ACCOUNT NUMBER

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COMPUTATION OF TAX ON NET INCOME (METHOD II)

→→ **If an amount on the lines below indicate a loss, darken the circle.** ↘

1. Net Income (Loss) as properly reported to the Federal Government.....1.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
2. ADJUSTMENTS (Per BIRT Reg. 404 and Public Law 82-272)																					
(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.		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
(b) Net Income (Loss) from certain port related activities. (Reg. 302 (T))..... 2b.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (D)(3))..... 2c.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
(d) Net Income (Loss) from Public Law 86-272 activities.....2d.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
(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 BIRT Regulation §404 (B)(5) adjustments (Reg. 302 (O))..... 2e.		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
(f) Line 1 minus Lines 2a through 2e.....2f.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (N))..... 2g.		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
(h) Gross Receipts per BIRT Regulation §404 (B)(5)(e)..... 2h.		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
(i) Divide Line 2g by Line 2h and enter the result here as a decimal.....2i.		<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>			.
(j) Multiply Line 2f by Line 2i and enter the result here.....2j.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
(k) All other net income (loss) of taxpayers registered under the PA Securities Act of 1972 EXCEPT for net income from transactions effected for persons residing or having their principal place of business within Philadelphia.....2k.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
3. ADJUSTED NET INCOME (LOSS) [Line 2f minus (Line 2j) plus 2k]..... 3.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
4. Total Nonbusiness Income (Loss).....4.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
5. Income (Loss) to be apportioned (Line 3 minus Line 4)..... 5.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
6. Average of Apportionment Factors from Schedule H-2 or C-1, Line 12..... 6.		<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>			.
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6)..... 7.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
8. Nonbusiness Income (Loss) allocated to Philadelphia.....8.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
9. Current year Income (Loss) (Line 7 plus Line 8)..... 9.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
10. Statutory Net Income Deduction from Worksheet S, Line S5.....10.		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
11. Loss Carry Forward, if any..... 11.		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
12. Taxable Income (Loss). Line 9 minus Line 10 minus Line 11.....12.	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		
13. TAX DUE (Line 12 times .0643) If Line 12 is a loss, enter zero..... 13.		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	0	0		

Taxpayers registered under the PA Securities Act of 1972 enter the amount of Line 13 onto Schedule H, Line 15.
"Regulated Industry" taxpayers enter the amount of Line 13 onto Schedule J, Line 1.

All other taxpayers enter the amount of Line 13 on the Summary Page, Line 1 of the 2014 BIRT return.
In addition, unincorporated taxpayers also enter the amount of Line 12 onto Schedule K (Supplemental), Line 1.

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SCHEDULE A - 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, rather than as reported to and ascertained by the Federal Government. **If an amount on the lines below indicate a loss, darken the circle.**

- | | | | | | | | | | | | |
|--|-----|-----------------------|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----|
| 1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total nonbusiness income..... | 1. | <input type="radio"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 2. Net Income (Loss) from certain port related activities..... | 2. | <input type="radio"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 3. Net Income (Loss) from specific PUC and ICC business activities..... | 3. | <input type="radio"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 4. Net Income (Loss) from Public Law 86-272 activities..... | 4. | <input type="radio"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 5. Income (Loss) to be apportioned (Line 1 minus Lines 2, 3 and 4)..... | 5. | <input type="radio"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 6. Average of Apportionment Factors from Schedule H-2 or C-1, Line 12..... | 6. | | <input type="text"/> | . | <input type="text"/> | | <input type="text"/> | | <input type="text"/> | | |
| 7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6)..... | 7. | <input type="radio"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 8. Nonbusiness Income (Loss) allocated to Philadelphia..... | 8. | <input type="radio"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 9. Current year Income (Loss) (Line 7 plus Line 8)..... | 9. | <input type="radio"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 10. Statutory Net Income Deduction from Worksheet S, Line S5..... | 10. | | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 11. Loss Carry Forward, if any..... | 11. | | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 12. Taxable Income (Loss). Line 9 minus Line 10 minus Line 11..... | 12. | <input type="radio"/> | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 13. TAX DUE (Line 12 times .0643) If Line 12 is a loss, enter zero..... | 13. | | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |

Taxpayers registered under the PA Securities Act of 1972 enter the amount of Line 13 onto Schedule H, Line 15. "Regulated Industry" taxpayers enter the amount of Line 13 onto Schedule J, Line 1. All other taxpayers enter the amount of Line 13 on the Summary Page, Line 1 of the 2014 BIRT return. In addition, unincorporated taxpayers also enter the amount of Line 13 onto Schedule K (Supplemental), Line 1, below.

SCHEDULE J - COMPUTATION OF THE MAXIMUM BUSINESS INCOME AND RECEIPTS TAX FOR "REGULATED INDUSTRY" TAXPAYERS

- | | | | | | | | | | | |
|--|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----|
| 1. Enter the amount of tax from Schedule A, Line 13 or Schedule B, Line 13..... | 1. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 2. Enter the amount of tax from Schedule D, Line 12 of the 2014 BIRT return..... | 2. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 3. Enter the amount of tax from Schedule H, Line 11..... | 3. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 4. Total of Lines 2 and 3..... | 4. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
| 5. Enter here and on the Summary Page, Line 2 of the 2014 BIRT return the LESSER of the tax shown on Line 1 or Line 4 of this schedule..... | 5. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |

UNINCORPORATED TAXPAYERS SEE SCHEDULE K (SUPPLEMENTAL), LINE 3 FOR ADDITIONAL INSTRUCTIONS.

SCHEDULE K - (SUPPLEMENTAL) COMPUTATION OF THE 2014 BUSINESS INCOME & RECEIPTS TAX CREDIT FOR PERSONS SUBJECT TO THE 2014 NET PROFITS TAX. CORPORATIONS DO NOT FILE THIS SCHEDULE.**Taxpayers who are NOT Regulated Industries NOR registered under the PA Securities Act of 1972:**

- | | | | | | | | | | | |
|---|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----|
| 1. Enter the amount of tax from Schedule A, Line 13 or Schedule B, Line 13..... | 1. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
|---|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----|

Taxpayers who are NOT Regulated Industries NOR registered under the PA Securities Act of 1972:

- | | | | | | | | | | | |
|---|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----|
| 2. If the amount of tax shown on Schedule H, Line 25 is the SAME as the amount shown on Schedule H, Line 17, enter the amount of tax shown on Schedule H, Line 15. If the amount of tax shown on Schedule H, Line 25 is the SAME as the amount of tax shown on Schedule H, Line 24, PROVIDED THAT the amount of tax shown on Schedule H, Line 22 is the SAME as the amount of tax shown on Schedule H, Line 23, then enter the amount of tax shown on Schedule H, Line 22. OTHERWISE, enter "zero" and do not complete the rest of this schedule..... | 2. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
|---|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----|

"Regulated Industry" Taxpayers:

- | | | | | | | | | | | |
|---|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----|
| 3. If the amount of tax shown on Schedule J, Line 5 is the SAME as the amount of tax shown on Schedule J, Line 1, enter the amount of tax shown on Schedule J, Line 1. OTHERWISE, enter "zero" and do not complete the rest of this schedule..... | 3. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
|---|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----|

COMPUTATION OF TAX CREDIT

- | | | | | | | | | | | |
|--|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----|
| 4. Enter 60% of the amount of tax shown on Line 1, 2, or 3, whichever is applicable and read the instructions below. | 4. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | 00 |
|--|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----|

PARTNERSHIPS, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE CORPORATE PARTNERS, CORPORATE JOINT VENTURES OR CORPORATE ASSOCIATES: REFER TO SCHEDULE D OF THE 2014 NET PROFITS TAX RETURN.

OTHER PARTNERSHIPS, JOINT VENTURES, ASSOCIATIONS AND INDIVIDUALS: REFER TO SCHEDULE E OF THE 2014 NET PROFITS TAX RETURN AND SEE LINE 1C OR 1E, WHICHEVER IS APPLICABLE.

2014 BIRT (HJ) SCHEDULE H
COMPUTATION OF TAX ON GROSS RECEIPTS.

ACCOUNT NUMBER:

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COMPUTATION OF TAX ON GROSS RECEIPTS FOR: (1) TAXPAYERS REGISTERED UNDER THE PENNSYLVANIA SECURITIES ACT OF 1972; (2) 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 & Mutual Thrift Institutions); (3) OTHER FINANCIAL BUSINESSES.

1. Gross Receipts from sales of Stocks, Bonds, Securities, Options, etc.....	1.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
2. Cost of Property sold.....	2.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
3. Gross Profit (Line 1 minus Line 2. If a loss, enter "0").....	3.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
4. Other Gross Receipts.....	4.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
5. Total of Line 3 plus Line 4.....	5.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
EXCLUSIONS:																								
6a. Dividends, Interest, and Royalties received from other corporations of the same affiliated group. (Reg. 302 (O)).....	6a.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
6b. 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. (Reg. 302 (O)).....	6b.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
6c. All other receipts from other corporations of the same affiliated group.....	6c.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
6d. Interest received from transactions made with persons resident or having their principal place of business outside Philadelphia.....	6d.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
6e. Interest received on other transactions to the extent of interest expense attributable to such other transactions.....	6e.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
6f. TAXPAYERS REGISTERED UNDER THE PA SECURITIES ACT OF 1972 ONLY: Enter the amounts received from commissions, brokerage fees, and other similar charges on account of transactions affected for persons resident or having their principal place of business outside Philadelphia.....																								
6f.		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
6g. Other exclusions from Schedule D, Lines 5a through 5e.....	6g.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
7. TOTAL EXCLUSIONS (Add Lines 6a through 6g).....	7.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
8. Net Taxable Receipts before Statutory Exclusion (Line 5 minus Line 7).....	8.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
9. Statutory Exclusion (Lower of Line 8 or \$50,000).....	9.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
10. Net Taxable Receipts after Statutory Exclusion (Line 8 minus Line 9).....	10.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00
11. Tax on the amount of Line 10 (Line 10 times .001415. If Line 10 is a loss, enter "0").	11.	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.	00

"Regulated Industries" as defined in §101(y), enter the amount of Line 11 onto Schedule J, Line 3. **Do not complete the rest of this schedule.**

"Other Financial Businesses" enter the amount of Line 9 on the Summary Page, Line 2 of the 2014 BIRT return. **Do not complete the rest of this schedule.**

Taxpayers registered under the PA Securities Act of 1972 must complete Lines 12 through 25 of this schedule on the next page.

2014 BIRT (HJ) SCHEDULE H (continued)

COMPUTATION OF TAX ON GROSS RECEIPTS.

ACCOUNT NUMBER:

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12. Enter the amount from Schedule H, Page 3, Line 10.....	12.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
13. ADD the amounts received from commissions, brokerage fees and other similar charges excluded on Line 6f which are attributable to services performed within Philadelphia.....	13.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
14. Line 12 plus Line 13.....	14.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
15. Enter the amount of tax shown on Schedule A, Line 13 or Schedule B, Line 13.....	15.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
16. Enter the amount of tax shown on Line 11, above.....	16.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
17. Enter the total of Line 15 and Line 16, above.....	17.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
18. Enter the amount from Line 14, above.....	18.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
19. Tax due on the amount of Line 18 times .0046. (If Line 18 is a loss, enter "0").....	19.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
20. Tax due on the amount of Line 18 times .0023. (If Line 18 is a loss, enter "0").....	20.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
21a. TAXPAYERS WHO ELECTED TO USE METHOD I FOR REPORTING NET INCOME, enter the Net Income (Loss) shown on Schedule A, Line 12.....	21a.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
21b. TAXPAYERS WHO ELECTED TO USE METHOD II FOR REPORTING NET INCOME, enter the Net Income (Loss) shown on Schedule H-1, Line 11.....	21b.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
22. Tax Due on the amount of Line 21a or 21b times .023. (If Line 21 is a loss, enter "0").....	22.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
23. Enter the LESSER of Line 20 or Line 22.....	23.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
24. Enter the total of Line 19 plus Line 23.....	24.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
25. TAX DUE. ENTER HERE AND ON THE SUMMARY PAGE, LINE 2 OF THE 2014 BIRT RETURN THE GREATER OF THE TAX SHOWN ON LINE 17 OR LINE 24.....	25.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00

UNINCORPORATED REGULATED INDUSTRIES SEE SCHEDULE K (SUPPLEMENTAL), LINE 2 FOR ADDITIONAL INSTRUCTIONS.

WORKSHEET S

Use to calculate Statutory Net Income Deduction

S1. Enter the lower of Schedule H, Line 8 or \$50,000.....	S1.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
S2. Enter Current Year Income from Line 9 of Schedule A or Schedule B. If loss, enter zero.	S2.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
S3. Enter Net Taxable Receipts from Schedule H, Line 8.....	S3.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00
S4. Divide Line S2 by Line S3. (Cannot be greater than 1.0000).....	S4.	<table border="1"><tr><td></td></tr></table> . <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>									
S5. Statutory Net Income Deduction (Line S1 times Line S4. Cannot exceed \$50,000).....	S5.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td></tr></table> .									00

Enter the amount from Line S5 on Line 10 of Schedule A or Schedule B and if applicable, Line 9 of Schedule H-1.

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SCHEDULE H-1 ALTERNATE COMPUTATION OF NET INCOME FOR TAXPAYERS REGISTERED UNDER THE PENNSYLVANIA SECURITIES ACT OF 1972 WHO HAVE ELECTED TO USE METHOD II TO REPORT NET INCOME.

1. Enter the adjusted net income (loss) reported on Schedule B, Line 3.....	1.	<input type="radio"/>	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
1a. Enter the amount shown on Schedule B, Line 2k.....	1a.		<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
2. Line 1 plus Line 1a.....	2.	<input type="radio"/>	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
3. Total non-business income (loss).....	3.	<input type="radio"/>	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
4. Income (loss) to be apportioned (Line 2 less Line 3).....	4.	<input type="radio"/>	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
5. Apportionment percentage from Schedule H-2, Line 12.....	5.			.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>																					
6. Income (loss) to be apportioned to Philadelphia (Line 4 times Line 5).....	6.	<input type="radio"/>	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
7. Non-business Income (loss) allocated to Philadelphia.....	7.	<input type="radio"/>	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
8. Current year Income (loss) (Line 6 plus Line 7).....	8.	<input type="radio"/>	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
9. Statutory Net Income Deduction from Worksheet S, Line S5.....	9.		<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
10. Loss Carry Forward, if any.....	10.		<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
11. NET INCOME (Loss) (Line 8 minus Line 9 minus Line 10) Enter here and on Schedule H, Line 21B.....	11.	<input type="radio"/>	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					

SCHEDULE H-2 COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME.**Calculation of Average Values of Real and Tangible Property Used in Business:**

1. Inventories of Raw Materials, Work in Process and Finished Goods.....
2. Land and Buildings Owned (at average original cost).....
3. Machinery and Equipment Owned (at average original cost).....
4. Other Tangible Assets Owned (at average 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**.....

	COLUMN A WITHIN PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
1.		
2.		
3.		
4.		
5.		
6.		XXXXXXXXXX
7.	XXXXXXXXXX	

Computation of Apportionment Factors:

8a. Total Average Value of Philadelphia Property from Column A, Line 6 above.....	8a.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
8b. Total Average Value of Property Everywhere from Column B, Line 7 above.....	8b.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
8c. Philadelphia Property Factor (Line 8a divided by 8b).....	8c.		.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>																					
9a. Philadelphia Payroll.....	9a.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
9b. Payroll Everywhere.....	9b.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
9c. Philadelphia Payroll Factor (Line 9a divided by 9b).....	9c.		.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>																					
10a. Philadelphia Receipts.....	10a.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
10b. Gross Receipts Everywhere.....	10b.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					,	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					.00
10c. Philadelphia Receipts Factor (Line 10a divided by 10b).....	10c.		.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>																					
10d. Repeat Line 10c.....	10d.		.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>																					
11. TOTAL FACTORS (Total of Lines 8c, 9c, 10c and 10d).....	11.		.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>																					
12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors, as explained below).....	12.		.	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>																					

ENTER THIS AVERAGE ON PAGE 2, SCHEDULE A, LINE 6 OR PAGE 1, SCHEDULE B, LINE 6.

Important Note: You must complete Lines A and B for all factors used. For taxpayers who apportion their Net Income in and out of Philadelphia, the 2014 Business Income and Receipts Tax receipts factor is included twice.