CITY OF PHILADELPHIA

2009 BUSINESS PRIVILEGE TAX

DUE DATE: APRIL 15, 2010

Summary Page

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

If your business terminated in 2009, enter the termination date AND file a CHANGE FORM. DO NOT ENTER AN AMOUNT ON LINE 4.

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX (from Schedule B, Line 12 or Schedule A, Line 12).
   If there is no tax due, enter "0".

2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 11).
   If there is no tax due, enter "0".

3. Tax Due for the 2009 Business Privilege Tax (Line 1 plus Line 2).

4. MANDATORY 2010 BPT Estimated Payment (repeat Line 3).

5. Total Due by 4/15/2010 (Line 3 plus Line 4).

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. Credit from overpayment of 2008 or 2009 Net Profits Tax.

6b. Include any estimated and/or extension payments of 2009 BPT previously made, and any credit from overpayment of the 2008 BPT return.

6c. Total payments and credits. (Line 6a plus Line 6b).

7. Net Tax Due (Line 5 less Line 6c).
   If Line 6c is greater than Line 5, enter "0".

8. Interest and Penalty Multiply Line 7 by the cumulative percentage from the chart on Information Sheet.

9. TOTAL DUE including Interest and Penalty (Line 7 plus Line 8).

To ensure proper credit to your account you must use the preprinted coupon to remit your payment!

OVERPAYMENT OPTIONS

10a. Refunded. Do not file a separate Refund Petition.

10b. Applied, up to the tax due, to the 2009 Net Profits Tax Return.

10c. Applied to the 2010 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 #________________________

www.phila.gov/revenue
### 2009 BPT SCHEDULE B
COMPUTATION OF TAX ON NET INCOME (METHOD II)

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

**IF YOU ARE USING SCHEDULE B, DO NOT COMPLETE OR FILE SCHEDULE A.**

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

**If the amount on Line 1, 2 or Line 4 indicates a loss, darken the circle.**

1. Net Income (Loss) as properly reported to the Federal Government

2. ADJUSTMENTS (Per BPT 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.
   - (b) Net Income (Loss) from certain port related activities. (Reg. 302 (19))
   - (c) Net Income (Loss) from specific PUC and ICC business activities.
     - (Reg. 101 (d) & 302 (19))
   - (d) Net Income (Loss) from Public Law 86-272 activities.
   - (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 (Reg. 302 (14))
   - (f) Line 1 minus Lines 2a through 2e
   - (g) All other receipts from other corporations of the same affiliated group.
     - (Reg. 302 (14))
   - (h) Gross Receipts per BPT Regulation §404(2)(E)(V)
   - (i) Divide Line g by Line h and enter the result here as a decimal
   - (j) Multiply Line f by Line i

3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j)

4. Total Nonbusiness Income (Loss)

5. Income (Loss) to be apportioned (Line 3 minus Line 4)

6. Average of Apportionment Factors from Schedule C-1, Line 12

7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6)

8. Nonbusiness Income (Loss) allocated to Philadelphia

9. Current year Income (Loss) (Line 7 plus Line 8)

10. Loss Carry Forward, if any. (See Information Sheet)

11. Taxable Income (Loss) (Line 9 minus Line 10)

12. TAX DUE (Line 11 times .0645) If Line 11 is a loss, enter zero

**ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.**
**2009 BPT SCHEDULE C-1**

If 100% of your business is conducted within Philadelphia, do not file this schedule. File the BPT-EZ return.

**COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME. YOU MUST COMPLETE SCHEDULE C-1 IF YOU ARE APPORTIONING YOUR INCOME. FAILURE TO INCLUDE THIS SCHEDULE WITH YOUR RETURN MAY RESULT IN THE DISALLOWANCE OF YOUR APPORTIONMENT AND YOU MAY BE BILLED.**

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 and Mutual Thrift Institutions), complete Lines 10A, 10B and 10C ONLY. ALL OTHER TAXPAYERS, complete Lines 1 through 12.

### Calculation of Average Values of Real and Tangible Property Used in Business:

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B TOTAL EVERYWHERE</th>
</tr>
</thead>
<tbody>
<tr>
<td>WITHIN PHILADELPHIA</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>XXXXXXXXXX</td>
</tr>
<tr>
<td>7.</td>
<td>XXXXXXXXXX</td>
</tr>
</tbody>
</table>

### Computation of Apportionment Factors:

8a. Total Average Value of Philadelphia Property from Column A, Line 6 above.....
8b. Total Average Value of Property Everywhere from Column B, Line 7 above......
8c. Philadelphia Property Factor (Line 8a divided by 8b).
9a. Philadelphia Payroll
9b. Payroll Everywhere
9c. Philadelphia Payroll Factor (Line 9a divided by 9b).
10a. Philadelphia Receipts
10b. Gross Receipts Everywhere
10c. Philadelphia Receipts Factor (Line 10a divided by 10b).
10d. Repeat Line 10c.

11. TOTAL FACTORS (Total of Lines 8c, 9c, 10c and 10d).

12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors, as explained below).

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

If Line 12 is equal to 100%, use the BPT-EZ return which is available at [www.phila.gov/revenue](http://www.phila.gov/revenue). DO NOT FILE THIS RETURN.

**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 2009 Business Privilege Tax 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.
**2009 BPT SCHEDULE D**

**COMPUTATION OF TAX ON GROSS RECEIPTS**

The following taxpayers should not file Schedule D:
- 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 and Mutual Thrift Institutions)
- Other Financial Businesses

These industries should file Schedules H-J, available on our website at [www.phila.gov/revenue](http://www.phila.gov/revenue).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>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.</td>
<td>.00</td>
</tr>
<tr>
<td>2.</td>
<td>Gross Receipts from services.</td>
<td>.00</td>
</tr>
<tr>
<td>3.</td>
<td>Gross Receipts from rentals of real property.</td>
<td>.00</td>
</tr>
<tr>
<td>4.</td>
<td>Total of Lines 1 through 3.</td>
<td>.00</td>
</tr>
<tr>
<td>5a.</td>
<td>Sales delivered outside of Philadelphia.</td>
<td>.00</td>
</tr>
<tr>
<td>5b.</td>
<td>Services performed outside of Philadelphia.</td>
<td>.00</td>
</tr>
<tr>
<td>5c.</td>
<td>Rentals of real property outside of Philadelphia.</td>
<td>.00</td>
</tr>
<tr>
<td>5d.</td>
<td>Other (specify).</td>
<td>.00</td>
</tr>
<tr>
<td>6.</td>
<td>Net Taxable Receipts (Line 4 minus Lines 5a through 5d).</td>
<td>.00</td>
</tr>
<tr>
<td>7.</td>
<td>Less Receipts on which tax is to be computed by the Alternate Method. (Enter here and on Schedule E, Line 1, 5 or 10.).</td>
<td>.00</td>
</tr>
<tr>
<td>8.</td>
<td>Receipts subject to tax at the regular rate (Line 6 minus Line 7).</td>
<td>.00</td>
</tr>
<tr>
<td>9.</td>
<td><strong>TAX DUE</strong> at the regular rate. (Line 8 times .001415).</td>
<td>.00</td>
</tr>
<tr>
<td>10.</td>
<td><strong>TAX DUE</strong> using the Alternate Method from Schedule E, Line 15, if applicable.</td>
<td>.00</td>
</tr>
<tr>
<td>11.</td>
<td><strong>TOTAL TAX DUE</strong> (Line 9 plus Line 10).</td>
<td>.00</td>
</tr>
</tbody>
</table>

Do not report negative numbers on Lines 5a through 5d.

**ENTER THE AMOUNT FROM LINE 11 ON THE SUMMARY PAGE, LINE 2 OF THIS RETURN.**
To be used by taxpayers electing to report net income from the operation of a business in accordance with their accounting system, after subtracting from gross receipts the cost of goods sold and all ordinary and necessary expenses of doing business, rather than as reported to and ascertained by the Federal Government.

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

**IF YOU ARE USING SCHEDULE A, DO NOT COMPLETE OR FILE SCHEDULE B.**

**Note:** If any entry on this schedule exceeds $999,999,999 - See special mailing instructions below.

---

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

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total nonbusiness income</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Net Income (Loss) from certain port related activities</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Net Income (Loss) from specific PUC and ICC business activities</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Net Income (Loss) from Public Law 86-272 activities</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Income (Loss) to be apportioned (Line 1 minus Lines 2, 3 and 4)</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Average of Apportionment Factors from Schedule C-1, Line 12</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6)</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Nonbusiness Income (Loss) allocated to Philadelphia</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Current year Income (Loss) (Line 7 plus Line 8)</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Loss Carry Forward, if any. (See Information Sheet)</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Taxable Income (Loss) (Line 9 minus Line 10)</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. TAX DUE (Line 11 times .0645) If Line 11 is a loss, enter zero</td>
<td>.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Special Mailing Instructions for Schedules A and B**

If your entry for any line exceeds 999,999,999., include a cover letter with your 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.
### 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 BUSINESS PRIVILEGE TAX REGULATIONS (SECTION 305) AT WWW.PHLA.GOV/REVENUE.

#### A. MANUFACTURERS

1. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7) ................................................................. 1. 
2. Cost of goods sold .................................................................................. 2. 
3. TAX BASE (Line 1 minus Line 2) ............................................................... 3. 
4. TAX DUE (Line 3 times .0234). If Line 3 is a loss, enter zero .................. 4.

#### B. WHOLESALERS

5. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7) ................................................................. 5. 
6. Applicable Cost of Goods:  
   (a) Cost of material .................................................................................. 6a.  
   (b) Cost of labor ....................................................................................... 6b. 
7. TOTAL APPLICABLE COST OF GOODS (Line 6a plus 6b) .................. 7. 
8. TAX BASE (Line 5 minus Line 7) ............................................................... 8. 
9. TAX DUE (Line 8 times .0329). If Line 8 is a loss, enter zero ................. 9.

#### C. RETAILERS

10. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7) ................................................................. 10. 
11. Applicable Cost of Goods:  
   (a) Cost of material .................................................................................. 11a.  
   (b) Cost of labor ....................................................................................... 11b. 
12. TOTAL APPLICABLE COST OF GOODS (Line 11a plus 11b) .......... 12. 
14. TAX DUE (Line 13 times .0078). If Line 13 is a loss, enter zero .......... 14. 
15. TOTAL TAX DUE (Total of Lines 4, 9 and 14) ...................................... 15.  

Enter the amount from Line 15 on Schedule D, Line 10.