

CITY OF PHILADELPHIA  
**2009 BUSINESS PRIVILEGE TAX**  
 DUE DATE: APRIL 15, 2010



**2009 BPT**

For business conducted in and out of Philadelphia

Print Taxpayer Name and Address \_\_\_\_\_

City Account Number

Federal Identification Number

Social Security Number

*If this is an amended return place an "X" here:*

**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.



m m - d d - y y y y

**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".....	1.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 11). If there is no tax due, enter "0".....	2.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
3. Tax Due for the 2009 Business Privilege Tax (Line 1 plus Line 2).....	3.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
4. <b>MANDATORY 2010 BPT Estimated Payment (repeat Line 3)</b> .....	4.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
5. Total Due by 4/15/2010 (Line 3 plus Line 4).....	5.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00

**ESTIMATED PAYMENTS AND OTHER CREDITS**

6a. Credit from overpayment of 2008 or 2009 Net Profits Tax.....	6a.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
6b. <b>Include any estimated and/or extension payments of 2009 BPT previously made, and any credit from overpayment of the 2008 BPT return</b> .....	6b.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
6c. Total payments and credits. (Line 6a plus Line 6b).....	6c.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0".....	7.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
8. Interest and Penalty Multiply Line 7 by the cumulative percentage from the chart on Information Sheet .....	8.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
9. <b>TOTAL DUE</b> including Interest and Penalty (Line 7 plus Line 8).....	9.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00

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

**OVERPAYMENT OPTIONS** If Line 6C is greater than Line 5, enter the amount to be:

10a. Refunded. <b>Do not file a separate Refund Petition</b> .....	10a.	<div style="border: 2px solid black; padding: 2px;"> <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> </div>	.00
10b. Applied, up to the tax due, to the 2009 Net Profits Tax Return.....	10b.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	

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 # \_\_\_\_\_

**2009 BPT SCHEDULE B**



City Account Number

--	--	--	--	--	--	--	--

Always enter your account number.

**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.**

<p>1. Net Income (Loss) as properly reported to the Federal Government.....</p>	1.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p><b>2. ADJUSTMENTS</b> (Per BPT Reg. 404 and Public Law 82-272)</p>																				
<p>(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).....</p>	2a.		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>(b) Net Income (Loss) from certain port related activities. (Reg. 302 (19)).....</p>	2b.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (d) &amp; 302 (19)).....</p>	2c.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>(d) Net Income (Loss) from Public Law 86-272 activities.....</p>	2d.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>(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)).....</p>	2e.		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>(f) Line 1 minus Lines 2a through 2e.....</p>	2f.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (14)).....</p>	2g.		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>(h) Gross Receipts per BPT Regulation §404(2)(E)(V).....</p>	2h.		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>(i) Divide Line g by Line h and enter the result here as a decimal.....</p>	2i.		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>(j) Multiply Line f by Line i and enter the result here.....</p>	2j.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....</p>	3.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>4. Total Nonbusiness Income (Loss).....</p>	4.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>5. Income (Loss) to be apportioned (Line 3 minus Line 4).....</p>	5.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>6. Average of Apportionment Factors from Schedule C-1, Line 12.....</p>	6.		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....</p>	7.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>8. Nonbusiness Income (Loss) allocated to Philadelphia.....</p>	8.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>9. Current year Income (Loss) (Line 7 plus Line 8).....</p>	9.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>10. Loss Carry Forward, if any. (See Information Sheet).....</p>	10.		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>11. Taxable Income (Loss) (Line 9 minus Line 10).....</p>	11.	<input type="radio"/>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00
<p>12. <b>TAX DUE</b> (Line 11 times .0645) If Line 11 is a loss, enter zero.....</p>	12.		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					,	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.00

**ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.**

**2009 BPT SCHEDULE C-1**



City Account Number

--	--	--	--	--	--	--	--

Always enter your account number.

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:**

	COLUMN A WITHIN PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
1. Inventories of Raw Materials, Work in Process and Finished Goods.....	1.	
2. Land and Buildings Owned (at average original cost).....	2.	
3. Machinery and Equipment Owned (at average original cost).....	3.	
4. Other Tangible Assets Owned (at average original cost).....	4.	
5. Rented Property (at 8 times the net annual rental).....	5.	
6. Total average value of Property used <b>WITHIN PHILADELPHIA</b> .....	6.	<b>XXXXXXXXXX</b>
7. Total average value of Property used <b>EVERYWHERE</b> .....	7.	<b>XXXXXXXXXX</b>

**Computation of Apportionment Factors:**

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

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**



City Account Number

--	--	--	--	--	--	--	--

**COMPUTATION OF TAX ON GROSS RECEIPTS**

Always enter your account number.

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).

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.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
2. Gross Receipts from services.....	2.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
3. Gross Receipts from rentals of real property.....	3.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
4. Total of Lines 1 through 3.....	4.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
5. Less exclusions from:									
5a. Sales delivered outside of Philadelphia.....	5a.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
5b. Services performed outside of Philadelphia.....	5b.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
5c. Rentals of real property outside of Philadelphia.....	5c.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
5d. Other (specify) _____	5d.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00

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

6. Net Taxable Receipts (Line 4 minus Lines 5a through 5d).....	6.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
7. Less Receipts on which tax is to be computed by the Alternate Method. (Enter here and on Schedule E, Line 1, 5 or 10.).....	7.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
8. Receipts subject to tax at the regular rate (Line 6 minus Line 7).....	8.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
9. <b>TAX DUE</b> at the regular rate. (Line 8 times .001415).....	9.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
10. <b>TAX DUE</b> using the Alternate Method from Schedule E, Line 15, if applicable.....	10.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00
11. <b>TOTAL TAX DUE</b> (Line 9 plus Line 10).....	11.	[ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	,	[ ] [ ] [ ] [ ]	.00

**ENTER THE AMOUNT FROM LINE 11 ON THE SUMMARY PAGE, LINE 2 OF THIS RETURN.**

**2009 BPT SCHEDULE A**



City Account Number

--	--	--	--	--	--	--	--

Always enter your account number.

**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 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.** ↘

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"/>		,		,		.00
2. Net Income (Loss) from certain port related activities.....	2.	<input type="radio"/>		,		,		.00
3. Net Income (Loss) from specific PUC and ICC business activities.....	3.	<input type="radio"/>		,		,		.00
4. Net Income (Loss) from Public Law 86-272 activities.....	4.	<input type="radio"/>		,		,		.00
5. Income (Loss) to be apportioned (Line 1 minus Lines 2, 3 and 4).....	5.	<input type="radio"/>		,		,		.00
6. Average of Apportionment Factors from Schedule C-1, Line 12.....	6.							
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.	<input type="radio"/>		,		,		.00
8. Nonbusiness Income (Loss) allocated to Philadelphia.....	8.	<input type="radio"/>		,		,		.00
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.	<input type="radio"/>		,		,		.00
10. Loss Carry Forward, if any. (See Information Sheet).....	10.			,		,		.00
11. Taxable Income (Loss) (Line 9 minus Line 10).....	11.	<input type="radio"/>		,		,		.00
12. <b>TAX DUE</b> (Line 11 times .0645) If Line 11 is a loss, enter zero.....	12.			,		,		.00

**ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.**

**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.

# 2009 BPT SCHEDULE E

## COMPUTATION OF TAX ON GROSS RECEIPTS



City Account Number

--	--	--	--	--	--	--	--

Always enter your account number.

### 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.PHILA.GOV/REVENUE](http://WWW.PHILA.GOV/REVENUE).

#### A. MANUFACTURERS

1. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7).....	1.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
2. Cost of goods sold.....	2.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
3. TAX BASE (Line 1 minus Line 2).....	3.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
4. <b>TAX DUE</b> (Line 3 times .0234). If Line 3 is a loss, enter zero.....	4.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00

#### B. WHOLESALERS

5. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7).....	5.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
6. Applicable Cost of Goods:									
(a) Cost of material.....	6a.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
(b) Cost of labor.....	6b.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
7. TOTAL APPLICABLE COST OF GOODS (Line 6a plus 6b).....	7.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
8. TAX BASE (Line 5 minus Line 7).....	8.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
9. <b>TAX DUE</b> (Line 8 times .0329). If Line 8 is a loss, enter zero.....	9.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00

#### C. RETAILERS

10. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7).....	10.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
11. Applicable Cost of Goods:									
(a) Cost of material.....	11a.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
(b) Cost of labor.....	11b.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
12. TOTAL APPLICABLE COST OF GOODS (Line 11a plus 11b).....	12.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
13. TAX BASE (Line 10 minus Line 12).....	13.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
14. <b>TAX DUE</b> (Line 13 times .0078). If Line 13 is a loss, enter zero.....	14.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00
15. <b>TOTAL TAX DUE</b> (Total of Lines 4, 9 and 14).....	15.	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	.00

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