

ACCOUNT NUMBER					

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"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
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).....2a.		<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
(b) Net Income (Loss) from certain port related activities. (Reg. 302 (19)).....2b.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (d) & 302 (19)).....2c.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
(d) Net Income (Loss) from Public Law 86-272 activities.....2d.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	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 BPT Regulation §404 (G) adjustments (Reg. 302 (14)).....2e.		<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
(f) Line 1 minus Lines 2a through 2e.....2f.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (14)).....2g.		<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
(h) Gross Receipts per BPT Regulation §404(2)(E)(V).....2h.		<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
(i) Divide Line 2g by Line 2h and enter the result here as a decimal.....2i.		<input type="text"/>	.	<input type="text"/>							
(j) Multiply Line 2f by Line 2i and enter the result here.....2j.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	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"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
3. ADJUSTED NET INCOME (LOSS) [Line 2f minus (Line 2j) plus 2k].....3.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
4. Total Nonbusiness Income (Loss).....4.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
5. Income (Loss) to be apportioned (Line 3 minus Line 4).....5.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
6. Average of Apportionment Factors from Schedule H-2 or C-1, Line 12.....6.		<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"/>	.	0	0
8. Nonbusiness Income (Loss) allocated to Philadelphia.....8.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
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"/>	.	0	0
10. Loss Carry Forward, if any.....10.		<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
11. Taxable Income (Loss) (Line 9 minus Line 10).....11.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
12. TAX DUE (Line 11 times .0645) If Line 11 is a loss, enter zero.....12.		<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0

Taxpayers registered under the PA Securities Act of 1972 enter the amount of Line 12 onto Schedule H, Line 13. "Regulated Industry" taxpayers enter the amount of Line 12 onto Schedule J, Line 1.

All other taxpayers enter the amount of Line 12 on the Summary Page, Line 1 of the 2009 BPT 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"/> | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 2. Net Income (Loss) from certain port related activities..... | 2. | <input type="radio"/> | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 3. Net Income (Loss) from specific PUC and ICC business activities..... | 3. | <input type="radio"/> | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 4. Net Income (Loss) from Public Law 86-272 activities..... | 4. | <input type="radio"/> | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 5. Income (Loss) to be apportioned (Line 1 minus Lines 2, 3 and 4)..... | 5. | <input type="radio"/> | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 6. Average of Apportionment Factors from Schedule H-2 or C-1, Line 12..... | 6. | | | | . | □□□□□□ | | | | | | |
| 7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6)..... | 7. | <input type="radio"/> | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 8. Nonbusiness Income (Loss) allocated to Philadelphia..... | 8. | <input type="radio"/> | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 9. Current year Income (Loss) (Line 7 plus Line 8)..... | 9. | <input type="radio"/> | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 10. Loss Carry Forward, if any..... | 10. | | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 11. Taxable Income (Loss) (Line 9 minus Line 10)..... | 11. | <input type="radio"/> | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 12. TAX DUE (Line 11 times .0645) If Line 11 is a loss, enter zero..... | 12. | | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |

Taxpayers registered under the PA Securities Act of 1972 enter the amount of Line 12 onto Schedule H, Line 13.

"Regulated Industry" taxpayers enter the amount of Line 12 onto Schedule J, Line 1.

All other taxpayers enter the amount of Line 12 on the Summary Page, Line 1 of the 2009 BPT return.

In addition, unincorporated taxpayers also enter the amount of Line 12 onto Schedule K (Supplemental), Line 1, below.

SCHEDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "REGULATED INDUSTRY" TAXPAYERS

- | | | | | | | | | | | | |
|---|----|----|---|------|---|------|---|------|---|----|----|
| 1. Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12..... | 1. | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 2. Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return..... | 2. | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 3. Enter the amount of tax from Schedule H, Line 9..... | 3. | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 4. Total of Lines 2 and 3..... | 4. | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
| 5. Enter here and on the Summary Page, Line 2 of the 2009 BPT return the LESSER of the tax shown on Line 1 or Line 4 of this schedule..... | 5. | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |

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

SCHEDULE K - (SUPPLEMENTAL) COMPUTATION OF THE 2009 BUSINESS PRIVILEGE TAX CREDIT FOR PERSONS SUBJECT TO THE 2009 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 12 or Schedule B, Line 12..... | 1. | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
|---|----|----|---|------|---|------|---|------|---|----|----|

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 23 is the SAME as the amount shown on Schedule H, Line 15, enter the amount of tax shown on Schedule H, Line 13. If the amount of tax shown on Schedule H, Line 23 is the SAME as the amount of tax shown on Schedule H, Line 22, PROVIDED THAT the amount of tax shown on Schedule H, Line 20 is the SAME as the amount of tax shown on Schedule H, Line 21, then enter the amount of tax shown on Schedule H, Line 20. OTHERWISE, enter "zero" and do not complete the rest of this schedule.....

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|----|----|---|------|---|------|---|------|---|----|----|
| 2. | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
|----|----|---|------|---|------|---|------|---|----|----|

"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.....

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|----|----|---|------|---|------|---|------|---|----|----|
| 3. | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
|----|----|---|------|---|------|---|------|---|----|----|

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. | □□ | , | □□□□ | , | □□□□ | , | □□□□ | . | □□ | □□ |
|--|----|----|---|------|---|------|---|------|---|----|----|

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 2009 NET PROFITS TAX RETURN.

OTHER PARTNERSHIPS, JOINT VENTURES, ASSOCIATIONS AND INDIVIDUALS: REFER TO SCHEDULE E OF THE 2009 NET PROFITS TAX RETURN AND SEE LINE 1C OR 1E, WHICHEVER IS APPLICABLE.

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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

1. Enter the adjusted net income (loss) reported on Schedule B, Line 3.....	1.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
1a. Enter the amount shown on Schedule B, Line 2k.....	1a.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
2. Line 1 plus Line 1a.....	2.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
3. Total non-business income (loss).....	3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
4. Income (loss) to be apportioned (Line 2 less Line 3).....	4.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
5. Apportionment percentage from Schedule H-2, Line 12.....	5.	<input type="text"/>	.	<input type="text"/>		<input type="text"/>		<input type="text"/>	
6. Income (loss) to be apportioned to Philadelphia (Line 4 times Line 5).....	6.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
7. Non-business Income (loss) allocated to Philadelphia.....	7.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
8. Current year Income (loss) (Line 6 plus Line 7).....	8.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
9. Loss Carry Forward, if any.....	9.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
10. NET INCOME (Loss) (Line 8 less Line 9) Enter here and on Schedule H, Line 19B....	10.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00

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:

	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 WITHIN PHILADELPHIA	6.	XXXXXXXXXX
7. Total average value of Property used EVERYWHERE	7.	XXXXXXXXXX

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"/>		<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.								
9c. Philadelphia Payroll Factor (Line 9a divided by 9b).....	9c.	<input type="text"/>	.	<input type="text"/>		<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"/>		<input type="text"/>		<input type="text"/>	
10d. Repeat Line 10c.....	10d.	<input type="text"/>	.	<input type="text"/>		<input type="text"/>		<input type="text"/>	
11. TOTAL FACTORS (Total of Lines 8c, 9c, 10c and 10d).....	11.	<input type="text"/>	.	<input type="text"/>		<input type="text"/>		<input type="text"/>	
12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors, as explained below).....	12.		.	<input type="text"/>		<input type="text"/>		<input type="text"/>	

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 2009 Business Privilege receipts factor is included twice.