

CITY OF PHILADELPHIA
2010 BUSINESS PRIVILEGE TAX
 DUE DATE: APRIL 15, 2011



2010 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 2010, 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.	[] , [] [] [] , [] [] [] []	.00
2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 11). If there is no tax due, enter "0".....	2.	[] , [] [] [] [] , [] [] [] []	.00
3. Tax Due for the 2010 Business Privilege Tax (Line 1 plus Line 2).....	3.	[] , [] [] [] [] , [] [] [] []	.00
4. MANDATORY 2011 BPT Estimated Payment (repeat Line 3)	4.	[] , [] [] [] [] , [] [] [] []	.00
5. Total Due by 4/15/2011 (Line 3 plus Line 4).....	5.	[] , [] [] [] [] , [] [] [] []	.00

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. Credit from overpayment of 2009 or 2010 Net Profits Tax.....	6a.	[] , [] [] [] [] , [] [] [] []	.00
6b. Include any estimated and/or extension payments of 2010 BPT previously made, and any credit from overpayment of the 2009 BPT return.....	6b.	[] , [] [] [] [] , [] [] [] []	.00
6c. Total payments and credits. (Line 6a plus Line 6b).....	6c.	[] , [] [] [] [] , [] [] [] []	.00
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0".....	7.	[] , [] [] [] [] , [] [] [] []	.00
8. Interest and Penalty Multiply Line 7 by the cumulative percentage from the chart on Information Sheet	8.	[] , [] [] [] [] , [] [] [] []	.00
9. TOTAL DUE including Interest and Penalty (Line 7 plus Line 8).....	9.	[] , [] [] [] [] , [] [] [] []	.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. Do not file a separate Refund Petition	10a.	[] , [] [] [] [] , [] [] [] []	.00
10b. Applied, up to the tax due, to the 2010 Net Profits Tax Return.....	10b.	[] , [] [] [] [] , [] [] [] []	.00
10c. Applied to the 2011 Business Privilege Tax.....	10c.	[] , [] [] [] [] , [] [] [] []	.00

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 # _____

2010 BPT SCHEDULE B



City Account Number

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COMPUTATION OF TAX ON NET INCOME (METHOD II)

Always enter your account number.

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

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

2010 BPT SCHEDULE C-1

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



City Account Number

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Always enter your account number.

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 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"/>
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. AVERAGE OF FACTORS (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. 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 2010 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.

2010 BPT SCHEDULE D

COMPUTATION OF TAX ON GROSS RECEIPTS



City Account Number

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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.

Do not report negative numbers on this page.

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 (real estate).....	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 (real estate) outside of Philadelphia.....	5c.	[] [] ,	[] [] [] [] ,	[] [] [] [] ,	[] [] [] [] .00
5d. Other (specify) _____.....	5d.	[] [] ,	[] [] [] [] ,	[] [] [] [] ,	[] [] [] [] .00
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. TAX DUE at the regular rate. (Line 8 times .001415).....	9.	[] [] ,	[] [] [] [] ,	[] [] [] [] ,	[] [] [] [] .00
10. TAX DUE using the Alternate Method from Schedule E, Line 15, if applicable.....	10.	[] [] ,	[] [] [] [] ,	[] [] [] [] ,	[] [] [] [] .00
11. TOTAL TAX DUE (Line 9 plus Line 10).....	11.	[] [] ,	[] [] [] [] ,	[] [] [] [] ,	[] [] [] [] .00

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

2010 BPT SCHEDULE A



City Account Number

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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. TAX DUE (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.

2010 BPT SCHEDULE E

COMPUTATION OF TAX ON GROSS RECEIPTS



City Account Number

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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.

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. TAX DUE (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. TAX DUE (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. TAX DUE (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. TOTAL TAX DUE (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.