2009 BPT (HJ) SCHEDULE B

COMPUTATION OF TAX ON NET INCOME (METHOD II)

COM CIATION OF TAX ON NET INCOME (METHOD II)		
→→ If an amount on the lines below indicate a loss, darken the circle . ¥	_	
Net Income (Loss) as properly reported to the Federal Government	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.		
(b) Net Income (Loss) from certain port related activities. (Reg. 302 (19))2b.	0	, , , , , , , , , , , , , , , , , , , ,
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (d) & 302 (19))2c.	0	
(d) Net Income (Loss) from Public Law 86-272 activities2d.	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.		
(f) Line 1 minus Lines 2a through 2e2f.	0	, , , , , , , , , , , , , , , , , , , ,
(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (14))2g.		, , , , , , , , , , , , , , , , , , , ,
(h) Gross Receipts per BPT Regulation §404(2)(E)(V)2h.		, , , , , , , , , , , , , , , , , , , ,
(i) Divide Line 2g by Line 2h and enter the result here as a decimal2i.		
(j) Multiply Line 2f by Line 2i and enter the result here2j.	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 Philadelphia2k.	0	, , , , , , , , , , , , , , , , , , , ,
3. ADJUSTED NET INCOME (LOSS) [Line 2f minus (Line 2j plus 2k)]	0	, , , , , , , , , , , , , , , , , , , ,
4. Total Nonbusiness Income (Loss)4.	0	,
5. Income (Loss) to be apportioned (Line 3 minus Line 4)	0	, , , , , , , , , , , , , , , , , , , ,
6. Average of Apportionment Factors from Schedule H-2 or C-1, Line 126.		
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6)7.	0	, , , , , , , , , , , , , , , , , , , ,
Nonbusiness Income (Loss) allocated to Philadelphia	0	
9. Current year Income (Loss) (Line 7 plus Line 8)9.	0	
10. Loss Carry Forward, if any		
11. Taxable Income (Loss) (Line 9 minus Line 10)11.	0	
12. TAX DUE (Line 11 times .0645) If Line 11 is a loss, enter zero12.		

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.

ACCOUNT NUMBER

2009 BPT (HJ) SCHEDULE A, J and K

SCHEDULE A - COMPUTATION OF TAX ON NET INCOME (METHOD I)

ACCOUNT NUMBER												

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

nan a	as reported to and ascertained by the Federal Government.			
	If an amount on the lines below indicate a loss, darken the circl	<u>le.</u> 🗵		
1.	Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total nonbusiness income	1.	0	
2.	Net Income (Loss) from certain port related activities	2.	0	, , , , , , , , , , , , , , , , , , , ,
3.	Net Income (Loss) from specific PUC and ICC business activities	3.	0	
4.	Net Income (Loss) from Public Law 86-272 activities	4.	0	, , , , , , , , , , , , , , , , , , , ,
5.	Income (Loss) to be apportioned (Line 1 minus Lines 2, 3 and 4)	5.	0	. 0 0
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.	0	
8.	Nonbusiness Income (Loss) allocated to Philadelphia	8.	0	
9.	Current year Income (Loss) (Line 7 plus Line 8)	9.	0	
10.	Loss Carry Forward, if any	10.		
11.	Taxable Income (Loss) (Line 9 minus Line 10)	11.	0	
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 Scheol Chief the Industry taxpayers enter the amount of Line 12 on the Summary Page, In addition, unincorporated taxpayers also enter the amount of Line 12	dule J. Line 1	Line 1. of the 2	2009 BPT return.
-		. 0		c it (oupplemental), Ellie 1, below.
SCHE	EDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "RE			
		EGULA	TED INI	
1.	EDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "RE	EGULA	1.	DUSTRY" TAXPAYERS , , , , , , , , , , , , , , , , , , ,
1. 2.	EDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "RE	EGULA	1. 2.	DUSTRY" TAXPAYERS , , , , , , , , , , , , , , , , , , ,
1. 2. 3.	EDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "RE Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return	EGULA	1. 2. 3.	DUSTRY" TAXPAYERS , , , , , , , , , , , , , , , , , , ,
1. 2. 3.	EDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "RE Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule H, Line 9	EGULA	1. 2. 3.	DUSTRY" TAXPAYERS , , , , , , , , , , , , , , , , , , ,
1. 2. 3.	EDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "RE Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule H, Line 9 Total of Lines 2 and 3 Enter here and on the Summary Page, Line 2 of the 2009 BPT return the LESSER of	EGULA	1 2 3 4 5.	DUSTRY" TAXPAYERS
1. 2. 3. 4. 5.	Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule H, Line 9 Total of Lines 2 and 3 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.	EGULA	1 2 3 4 5. DITIONA	DUSTRY" TAXPAYERS
1. 2. 3. 4. 5.	EDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "RE Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule H, Line 9 Total of Lines 2 and 3 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 UNINCORPORATED TAXPAYERS SEE SCHEDULE K (SUPPLEMENTAL), LINE 3 FOR EDULE K - (SUPPLEMENTAL) COMPUTATION OF THE 2009 BUSINESS PRIVILEGE	EGULA	1 2 3 4 5. DITIONA	DUSTRY" TAXPAYERS , , , , , , , , , , , , , , , , , , ,
1. 2. 3. 4. 5.	Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule H, Line 9 Total of Lines 2 and 3 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 UNINCORPORATED TAXPAYERS SEE SCHEDULE K (SUPPLEMENTAL), LINE 3 FOR EDULE K - (SUPPLEMENTAL) COMPUTATION OF THE 2009 BUSINESS PRIVILEGE 2009 NET PROFITS TAX. CORPORATIONS DO NOT FILE THIS SCHEDULE	EGULA OR AD E TAX JLE	1 2 3 4 5. DITIONA	DUSTRY" TAXPAYERS
1. 2. 3. 4. 5.	Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule H, Line 9 Total of Lines 2 and 3 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 UNINCORPORATED TAXPAYERS SEE SCHEDULE K (SUPPLEMENTAL), LINE 3 FOR EDULE K - (SUPPLEMENTAL) COMPUTATION OF THE 2009 BUSINESS PRIVILEGE 2009 NET PROFITS TAX. CORPORATIONS DO NOT FILE THIS SCHEDULE Mayers who are NOT Regulated Industries NOR registered under the PA Securities Act of 1972:	EGULA OR AD E TAX JLE	1 2 3 4 5. DITIONA	DUSTRY" TAXPAYERS , , , , , , , , , , , , , , , , , , ,
1. 2. 3. 4. 5. SCHE 1. Faxpa 2.	EDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "RE Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule H, Line 9 Total of Lines 2 and 3 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 UNINCORPORATED TAXPAYERS SEE SCHEDULE K (SUPPLEMENTAL), LINE 3 FOR EDULE K - (SUPPLEMENTAL) COMPUTATION OF THE 2009 BUSINESS PRIVILEGE 2009 NET PROFITS TAX. CORPORATIONS DO NOT FILE THIS SCHEDURING STREET SCHEDURING	EGULA OR AD E TAX JLE e H, dulle the e H, d do	1 2 3 4 5. DITIONA	DUSTRY" TAXPAYERS , , , , , , , , , , , , , , , , , , ,
1. 2. 3. 4. 5. SCHE Taxpa 1. Taxpa 2. Regu	EDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "RE Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12	EGULA OR AD E TAX JLE e H, dule the e H, d do	1 2 3 4 5. DITIONA CREDIT	DUSTRY" TAXPAYERS , , , , , , , , , , , , , , , , , , ,
1. 2. 3. 4. 5. 5. Faxpa 2. Regu 3.	EDULE J - COMPUTATION OF THE MAXIMUM BUSINESS PRIVILEGE TAX FOR "RE Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule H, Line 9 Total of Lines 2 and 3 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 UNINCORPORATED TAXPAYERS SEE SCHEDULE K (SUPPLEMENTAL), LINE 3 FOR EDULE K - (SUPPLEMENTAL) COMPUTATION OF THE 2009 BUSINESS PRIVILEGE 2009 NET PROFITS TAX. CORPORATIONS DO NOT FILE THIS SCHEDURING STREET SCHEDURING	EGULA OR AD E TAX JLE e H, dulle the le H, d do onot	1 2 3 4 5. DITIONA CREDIT	DUSTRY" TAXPAYERS , , , , , , , , , , , , , , , , , , ,
1. 2. 3. 4. 5. 5. Faxpa 1. Faxpa 2. Regu 3.	Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule D, Line 11 of the 2009 BPT return Enter the amount of tax from Schedule H, Line 9 Total of Lines 2 and 3 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 UNINCORPORATED TAXPAYERS SEE SCHEDULE K (SUPPLEMENTAL), LINE 3 FOR EDULE K - (SUPPLEMENTAL) COMPUTATION OF THE 2009 BUSINESS PRIVILEGE 2009 NET PROFITS TAX. CORPORATIONS DO NOT FILE THIS SCHEDURE SEES Who are NOT Regulated Industries NOR registered under the PA Securities Act of 1972: Enter the amount of tax from Schedule A, Line 12 or Schedule B, Line 12 Enter the amount of tax shown on Schedule H, Line 23 is the SAME as the amount shown on Schedule Line 15, enter the amount of tax shown on Schedule H, Line 23 is the SAME as the amount of tax shown on Schedule Line 15, enter the amount of tax shown on Schedule H, Line 20 is the SAME as the amount of tax shown on Schedule Line 11, Line 22 is the SAME as the amount of tax shown on Schedule Line 21, then enter the amount of tax shown on Schedule H, Line 20. OTHERWISE, enter "zero" and not complete the rest of this schedule	EGULA OR AD E TAX JLE e H, dulle the le H, d do onot	1 2 3 4 5 DITIONA CREDIT	DUSTRY" TAXPAYERS

PARTNERSHIPS, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE <u>CORPORATE</u> 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.

2009 BPT (HJ) <u>SCHEDULE H</u> COMPUTATION OF TAX ON GROSS RECEIPTS.

ACCOUNT NUMBER												

PEF	RSONS SUBJECT TO A TAX II	OSS RECEIPTS FOR: (1) TAXPAYERS F MPOSED PURSUANT TOARTICLE VII, V ns); (3) OTHER FINANCIAL BUSINESSES	III, IX OR XV OF THE													
1.	. Gross Receipts from sales of Stocks,	, Bonds, Securities, Options, etc		1.					,			,	Ш		. (0 (
2.	. Cost of Property sold			2.],],			, [. (0 (
3.	. Gross Profit (Line 1 minus Line 2. If a	a loss, enter "0"		.3.		╗,			7,			, [П		. (0 (
	·					_ 7_			-]_		П		$\overline{\Box}$. (0 (
	·				\Box			$\frac{1}{1}$	」,]	\Box	\Box	'∟ Г	\pm	\exists		0 (
	. Total of Line 3 plus Line 4 CLUSIONS:			5.	Ш		Ш			Щ	Ш	, <u>L</u>	Ш		. (, 0
EXC	6a. Dividends, Interest, and Royaltie	es received from other corporations of the same	4	6a	П	╗,			7,			, [П		. (0 (
	6b. Receipts by corporations of divid	dends, interest and royalties received from other corrections of which the receiving corporation o	orporations in the same	oa.	$\overline{}$	_			- -		— —	_		_		
				6b.	Ц	<u> </u>	Щ	4],		Ц	, [\perp	ᆜ		0 (
	6c. All other receipts from other corp	porations of the same affiliated group		6c.	Ш				」 ,		Ш	, [. (0 (
		ons made with persons resident or having their prin		∂d.],],			,			. (0 (
		actions to the extent of interest expense attributable		Se.],],			, [\prod		. (0 (
		NDER THE PA SECURITIES ACT OF 1972 ONLY on commissions, brokerage fees, and other similar														
	of transactions affected for person	ons resident or having their principal place of busin	ness	6f		٦,			٦,			, [\prod		. (0 (
	·	D, Lines 5a through 5e				<u> </u>			Ī,			, [Ħ		. (0 (
7	_	a through 6g)		_		Ŧ,	\Box	Ī	Ī,			, $\bar{\Gamma}$	TI	Ī	. (0 (
	•	a tilodgi og/			П	Ĭ.	П	Ť]	\Box	Ħ	Ĺ	$\exists \exists$	=	. (0 (
					H	Ⅎʹ	H	\pm]	\pm	Ħ	, F	卄	╡	(0 (
9.	"Regulated Industries" as defined	(Line 8 times .001415. If Line 8 is a loss, enter "0" I in §101(y), enter the amount of Line 9 onto Scient the amount of Line 9 on the Summary Page,	nedule J, Line 3 and <u>do no</u>	t comp							this	, _				, 0
10.	Taxpayers registered under the PA	A Securities Act of 1972 must complete Lines 1],],			, [. (0 (
11.		nmissions, brokerage fees and other similar charge ces performed within Philadelphia		1.],],			, [. (0 (
12.	. Line 10 plus Line 11		1	2.	П	٦,			٦,			, [П		. (0 (
		hedule A, Line 12 or Schedule B, Line 12			П	٦.	П	İ	- 1.		Ħ	. Ē	$\overline{\Box}$	ī	. (0 (
		·			П	ᆜ ' ᄀ		$\frac{1}{1}$	」,]		П	'∟ Г	$\pm \pm$	ᆿ		0 (
14.	. Enter the amount of tax shown on Lin	ne 9, above	1	4.		ᆜ ' ¬		<u> </u>	」, □	\perp	\Box	, L	廾	믁		
15.	. Enter the total of Line 13 and Line 14	above	1	5.	Ц	╣,	Щ	+], ¬		Н	, <u> </u>	+	닠		0 (
16.	. Enter the amount from Line 12, above	e	10	6.	Ц	<u> </u>	Щ	_],	Щ	Ш	, [Щ	_	. (0 (
17.	. Tax due on the amount of Line 16 tim	nes .0046. (If Line 16 is a loss, enter "0"	1	7.	Ц	<u> </u>	Ш		<u> </u>		Ш	, [Щ		. (0 (
18.	. Tax due on the amount of Line 16 tim	nes .0023 (If Line 16 is a loss enter "0")	1	8.],			,			. (0 (
19a.		USE METHOD I FOR REPORTING NET INCOME, on Schedule A, Line 11		a.],],			, [. (0 (
19b.		ISE METHOD II FOR REPORTING NET INCOME on Schedule H-1, Line 10		lb.		٦,			٦,			, [П		. (0 (
20		or 19b times .023. (If Line 19 is a loss, enter "0")				Ŧ.		Ī	- 1.		Ī	. Ē	$\overline{\Box}$	ī	. (0 (
					\exists			$\frac{1}{1}$] <i>'</i>		\Box	,	\exists	၂		0 (
21.	. Enter the LESSER of Line 18 or Line	20	2	1.	H	⅃ ' ᄀ		$\frac{\perp}{1}$	」,]	\vdash	뮈	, ∟ _	廾	\dashv		0 (
	•	THE CHAMARY RACE, LINE & CE THE COSC R.		2.	\square	ᆜ,	Ц	\perp	, 	\perp	\coprod	, <u> </u>	廾	ᆜ		
23.		THE SUMMARY PAGE, LINE 2 OF THE 2009 BP		3.		<u> </u>],			, _	ot		. (0 (

2009	BPT	(HJ)	SCHEDULES H-	1 and H-2								_	ACC	COUN	1T N	<u>ИМВ</u>	ER	
SCHEDUI	_E H-1	ALTERN	ATE COMPUTATION OF	NET INCOME FO	R TAXPAYER:	S REG	ISTERE	D UNI	DER T	HE								
		PENNSY	LVANIA SECURITIES AC	T OF 1972 WHO	HAVE ELECT	ED TO	USE M	ETHO	D II TC	RE	POR'	TNE	Γ					
1	. Ente	the adjust	ed net income (loss) repo	rted on Schedule E	3, Line 3			1.],[<u></u>		Ш],			.00
1a	. Ente	the amou	nt shown on Schedule B, I	_ine 2k				1a.],[∐,],			.00
2	Line	1 plus Line	1a					2.],[],			.00
3.	Total	non-busine	ess income (loss)					3.],[<u> </u>],			.00
4.	Incon	ne (loss) to	be apportioned (Line 2 le	ss Line 3)				4.],[\prod ,],			.00
5.	Appo	rtionment p	ercentage from Schedule	H-2, Line 12				5.].					
6.	Incon	ne (loss) to	be apportioned to Philade	elphia (Line 4 times	s Line 5)			6.],[\Box ,],			.00
7.	Non-k	ousiness In	come (loss) allocated to F	hiladelphia				7.],[\square ,],			.00
8.	Currre	ent year Ind	come (loss) (Line 6 plus L	ine 7)				8.		, [$\overline{\square}$,		П	Ī,	П		.00
			ard, if any					9.		Ī, [$\overline{\square}$,		III	,	П		.00
		-	Loss) (Line 8 less Line 9)					10.		֓֞֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓		Ħ,	Ī		Ī,	Ī		.00
SCHEDI	JI F H-	2 COMPI	JTATION OF APPORTION	MENT FACTORS	TO BE APPI	IFD TO) ΔΡΡΩ	RTION	IARI F	NF	T INC	OMF						
		_	alues of Real and Tangi				,,,,,		LUMN			0	•	C.	OLUI	MN B		
Calcula	.1011 01	Average v	alues of Real and Tangi	ole Property Osed	i iii Dusiiless.		w	ITHIN P			IIA	-	T	OTAL			HERE	
1.	Invent	ories of Ra	w Materials, Work in Proc	ess and Finished (Goods	1.												
2.	Land a	and Buildin	gs Owned (at average orig	ginal cost)		2.												
3.	Machi	nery and E	quipment Owned (at avera	age original cost)		3.												
4.	Other	Tangible A	ssets Owned (at average	original cost)		4.												
5.	Rente	d Property	(at 8 times the net annual	rental)		5.												
6.	Total a	average va	lue of Property used WITH	IIN PHILADELPHI	A	6.							2	XXX	XX	XXX	XX	
7.	Total a	average va	lue of Property used EVEI	RYWHERE		7.		XXXX	XXX	XXX								
Com	putat	ion of Ap	portionment Factors:												_			
8a.	Total /	Average Va	alue of Philadelphia Prope	rty from Column A,	, Line 6 above		8a.],[Ш,			' ,	Ш		.00
8b.	Total /	Average Va	alue of Property Everywhe	re from Column B,	Line 7 above.		8b.],[],			.00
8c.	Philad	elphia Pro _l	perty Factor (Line 8a divide	ed by 8b)			8c.].					
9a.	Philad	elphia Pay	roll				9a.],[<u> </u>],			.00
9b.	Payro	l Everywhe	ere				9b.											
9c.	Philad	elphia Pay	roll Factor (Line 9a divided	i by 9b)			9c.].			Ш		
10a.	Philad	elphia Rec	eipts				10a.],[<u></u>],	Ш		.00
10b.	Gross	Receipts I	Everywhere				10b.],[],			.00
10c.	Philad	elphia Rec	eipts Factor (Line 10a divi	ded by 10b)			10c.].		$\underline{\underline{L}}$			
10d.	Repea	t Line 10c.					10d.						<u></u>].			Щ		
		FACTOR	S (Total of Lines 8c, 9c, 1	0c and 10d)			11.].	Щ	<u>_</u>	Щ	Ш	
			y applicable number of fa	ctors, as explained	l below)		12.							Ш		\coprod		

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

<u>Important Note</u>: 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.

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