

NAME

CITY ACCOUNT NUMBER

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**Computation of the “Zone” Tax Credit for the
2013 Business Income and Receipts Tax and Net Profits Tax**

Zone Credit Factor

1. Total Average Value of Zone Property	
2. Total Average Value of Property in Pennsylvania	
3. Zone Property Factor (<i>line 1 divided by line 2</i>)	
4. Zone Payroll	
5. Total Payroll in Pennsylvania	
6. Zone Payroll Factor (<i>line 4 divided by line 5</i>)	
7. Total of Zone Factors (<i>line 3 plus line 6</i>)	
8. Zone Credit Factor (<i>line 7 divided by the applicable number of factors</i>)	

Business Income and Receipts– Zone Credit Calculation

9. Total Business Income and Receipts Tax Due (<i>from line 3 of the 2013 BIRT return</i>)	
10. Zone Business Income and Receipts Tax Credit (<i>line 8 multiplied by line 9</i>)	

Net Profits Tax – Zone Credit Calculation

11. Total Net Profits Tax Due (<i>from line 5 of the 2013 NPT return</i>)	
12. Zone Net Profits Tax Credit (<i>line 8 multiplied by line 11</i>)	

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Allowed Business Income and Receipts Tax Credit on the 2013 Net Profits Tax

1. BIRT Taxable Net Income (<i>from BIRT return Schedule A or B, line 11 or BIRT EZ line 4</i>)	
2. BIRT Zone Net Income (<i>line 1 multiplied by Zone Credit Factor – line 8</i>)	
3. Difference (<i>line 1 less line 2</i>)	
4. Percentage of Net Income to non-corporate partners <i>If no corporate partners, enter 100%</i>	
5. Net Taxable BIRT net income (<i>line 3 multiplied by line 4</i>)	
6. Net tax on BIRT net income (<i>line 5 x .0645</i>)	
7. Allowed BIRT Credit to be used on NPT return (<i>line 6 x .6</i>)	

Computation of the 2014 Mandatory BIRT Estimated Payment

1. Total Business Income and Receipts Tax Due (<i>from line 3 of the 2013 BIRT return</i>)	
2. Zone Business Income and Receipts Tax Credit (<i>from line 10 of page 3 of this booklet</i>)	
3. 2014 BIRT Estimated Payment Due (line 1 less line 2). Enter here and on line 4 of the 2013 BIRT return or EZ return.	

Computation of BIRT return Line 6b Credits

1. 2013 Mandatory BIRT estimates previously made	
2. Zone Business Income and Receipts Tax Credit (<i>from line 10 of page 3 of this booklet</i>)	
3. Other Credits	
4. Total Credits (<i>Add lines 1, 2 and 3</i>) Include on line 6b of the BIRT return	