

| CORPORATION NAME | REVENUE ID | TAX YEAR BEGINNING TAX YEAR ENDING | _ |
|------------------|----------------|------------------------------------|---|
| | SCHEDIII E A-2 | | |

| SCHEDULE A-2 | | |
|--------------|--|---|
| 1. | Beginning Retained Earnings (Must equal retained earnings from Column B, Line 24 of Schedule L on federal Form 1120S) | |
| 2. | Net Income per Books from Schedule M-1 or Schedule M-3 of federal Form 1120S | |
| 3. | Other Increases (Itemize) | |
| | a | |
| | b | |
| | c | |
| 4. | Add Lines 1, 2 and 3 | |
| 5. | Distributions (other than dividends) | |
| | a. Distributions (other than dividends) reported on Schedule K of federal Form 1120S | |
| | b. Less Beginning Distributions Payable* | |
| | c. Plus Ending Distributions Payable* | |
| 6. | Dividend distributions reported on Schedule K of federal Form 1120S | |
| 7. | Other Decreases (Itemize) | |
| | a | |
| | b | |
| | C | _ |
| 8. | Total Lines 5, 6 and 7 | |
| 9. | Ending Retained Earnings, Line 4 minus Line 8. (Must equal retained earnings from Column D, Line 24 of Schedule L on federal Form 1120S) | |

IMPORTANT: Corporations must complete federal Schedules L, M-1 and M-2 regardless of federal requirements. Federal Schedule M-3 may be provided in lieu of federal Schedule M-1. Schedule A-2 must be filed by taxpayers filing federal Form 1120S and whose net income per books differs from change in retained earnings plus distributions.

^{*} To support this adjustment, a schedule of beginning and ending liabilities reporting "Distributions Payable" must be included with federal Form 1120S.

CORPORATION NAME _____ REVENUE ID ____

| BEGINNING |
|------------------|
| TAX YEAR |

TAX YEAR ENDING _

TAX YEAR

SCHEDULE A-3 ADJUSTMENTS TO NET INCOME PER BOOKS

See CT-1 Instructions, REV-1200, found at www.revenue.pa.gov for requirements to complete these schedules.

| <u>PA</u> | <u>RT</u> | _A |
|-----------|-----------|----|
| | | |

PART B

Name of Member

| 1. Net Income per Books from federal Schedule M-1 or federal Schedule M-3. | |
|--|---|
| Additions | Reductions |
| Dividends from subsidiary corporations not included in Line 1 | 8. Income from subsidiary corporations included in Line 1 |
| 3. Losses from subsidiary corporations deducted in arriving at Line 1 | Income from limited liability companies included in Line 1* |
| 4. Losses from limited liability companies deducted in arriving at Line 1* | 10. Distributions to materially participating member of limited liability companies** |
| 5. Distributions from limited liability companies not included in Line 1* | 11. Other (Itemize) |
| 6. Other (Itemize) | |
| | |
| | 12. Total Lines 8 to 11 |
| 7. Total Lines 1 to 6 | 13. Revised Net Income per Books (Line 7 minus Line 12) |
| * Any tay navor making those adjustments must provide a con- | of fodoral Schodula K-1 if the investoe LLC files fodoral Form 1065 |

- * Any taxpayer making these adjustments must provide a copy of federal Schedule K-1 if the investee LLC files federal Form 1065, or a reconciliation of beginning and ending net worth of the investee LLC if the investee LLC is a disregarded entity.
- ** This reduction may only be taken by LLCs and business trusts not taxed as corporations for federal income tax purposes. Taxpayers claiming this reduction must complete Part B below.

Less Current-Year Distribution included SSN or EIN of Member ___ in Prior-Year Reduction How does member qualify as materially participating under IRC Section 469? Plus Current-Year Reduction distributed in subsequent year Current-Year Reduction Current-Year Distribution Name of Member SSN or EIN of Member Less Current-Year Distribution included in Prior-Year Reduction How does member qualify as materially participating under IRC Section 469? Plus Current-Year Reduction distributed in subsequent year Current-Year Reduction

Name of Member _____ Current-Year Distribution ______

SSN or EIN of Member _____ Less Current-Year Distribution included in Prior-Year Reduction ______

How does member qualify as materially participating under IRC Section 469?

Plus Current-Year Reduction distributed in subsequent year ______

Current-Year Reduction

Current-Year Distribution

Total Reduction from Supplemental Schedule (Attach additional schedule(s) if necessary.)