DO NOT PLACE ANY DASHES (-) OR SLASHES (/) IN THE FIELDS

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RCT-106 (04-11) (FI)
INSERT SHEET
FILE WITH FORM RCT-101
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pennsylvania
DEPARTMENT OF REVENUE

MMDDYYYY

START

CORPORATION NAME ______________ **TAX ACCOUNT ID** ______________ **TAX YEAR BEGINNING** ______________ **TAX YEAR ENDING** ______________

Schedules 1 and 2 of this Insert Sheet must be completed by Pennsylvania corporations claiming the exemption for tangible and intangible assets for capital stock tax purposes and foreign corporations electing to use the single-factor, exempt-asset fraction for foreign franchise tax purposes.

Tables 1, 2 and 3 of this Insert Sheet must be completed by all corporations apportioning taxable income and by foreign and Pennsylvania corporations using the three-factor formula to calculate the taxable value of capital stock.

A. AVERAGE TOTAL ASSETS [Carry to RCT-101, Schedule A-1, Line (4b)] . . . . $ ______________

B. Less: AVERAGE EXEMPT ASSETS -
- Tangibles (From Schedule 1, below) . . . . $ ______________
- Intangibles (From Schedule 2, below) . . . . . . $ ______________
- Pollution Control Devices . . . . $ ______________ $ ______________
  (See Instructions)

C. AVERAGE ASSETS TAXABLE IN PA [Carry to RCT-101, Schedule A-1, Line (4a)] . . . . $ ______________

D. PROPORTION OF TAXABLE ASSETS (calculate to six decimal places.) **AVERAGE TABLE ASSETS** / **AVERAGE TOTAL ASSETS** = • __ __ __ __ __ __ [Carry to RCT-101, Schedule A-1, Line (5)]

EXEMPTION CLAIMED FOR TANGIBLE AND INTANGIBLE ASSETS (USE WHOLE DOLLARS ONLY)

SCHEDULE 1 EXEMPT TANGIBLE ASSETS (Attach additional schedule if necessary.)	**Net Book Value - Beginning** A Inside PA	**Net Book Value - Beginning** B Outside PA	**Net Book Value - Ending** C Inside PA	**Net Book Value - Ending** D Outside PA	E Amount of Exemption Claimed for Average Value of Tangible Assets Located Outside of PA (Col. B + D)÷2
1. Buildings					
2. Equipment and Fixtures					
3. Land					
4. Leasehold Improvements					
5. Motor Vehicles					
6. Rolling Stock and all other Movable Property					
7. Other Tangible Property . . . . (Attach Schedule)					
8. Inventories					
TOTALS					

NOTE: If there was a substantial change during the year, attach a detailed explanation.

SCHEDULE 2 EXEMPT INTANGIBLE ASSETS (Attach additional schedule if necessary.)	A Number of Shares or %	B Date Acquired	C Date Sold	D Held (Full Year or No. of Days)	E Book Value	F Exemption Claimed
1. Stocks of PA Corporations						
2. Stocks of Foreign Corporations . . . . (More than 50 percent owned)						
3. Student Loan Assets						
4. U. S. Securities						
5. Exempt State and Local Securities						
6. National Bank Shares						
7. TOTALS (For Exemption Purposes)						

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TAX PERIODS BEGINNING ON OR AFTER JAN. 1, 2010

TABLES SUPPORTING DETERMINATION OF APPORTIONMENT PERCENTAGE (USE WHOLE DOLLARS ONLY)

Apportionment for:

☐ Capital Stock/Foreign Franchise and Corporate Net Income Taxes ☐ Capital Stock/Foreign Franchise Tax Only ☐ Corporate Net Income Tax Only

TAX YEAR BEGINNING ____________________

CORPORATION NAME ____________________ **TAX ACCOUNT ID** ____________________ **TAX YEAR ENDING** ____________________

TABLE 1 - PROPERTY FACTOR Description	Inside PA		Inside and Outside PA	
	Beginning of Period	End of Period	Beginning of Period	End of Period
Tangible Property Owned (original cost value)				
Inventory				
Buildings and Depreciable Assets				
Land				
Other Real and Tangible Personal Property				
Partner's Share of Property Owned by Partnerships				
Less Construction in Progress (if included above)	( )	( )	( )	( )
Totals				
Total Beginning and End of Period				
Average Value (1/2 of Above)				
Add: Corporate Tangible and/or Real Property Rented*				
Partnership Tangible and/or Real Property Rented*				
Total Average Value	(A)		(B)	

*Eight times net annual rental rate (Attach schedule.)

(C) Property factor (Divide A by B; calculate to six decimal places.) _ • _ _ _ _ _ _ Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 1A, 1B and 1C.

(D) 5 times property factor (Divide A by B; calculate to six decimal places and multiply by 5.) _ _ • _ _ _ _ _ _ Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

TABLE 2 - PAYROLL FACTOR Description	Inside PA	Inside and Outside PA
Wages, salaries, commissions and other compensation to employees in:		
Cost of goods sold		
Compensation of officers		
Salesmen's salaries and commissions		
Other payroll		
Partner's Share of Payroll from Partnerships		
Total Payroll	(A)	(B)

(C) Payroll factor (Divide A by B; calculate to six decimal places.) _ • _ _ _ _ _ _ Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 2A, 2B and 2C.

(D) 5 times payroll factor (Divide A by B; calculate to six decimal places and multiply by 5.) _ _ • _ _ _ _ _ _ Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.

TABLE 3 - SALES FACTOR Description	Inside PA	Inside and Outside PA
Sales (net of returns and allowances)		
Interest, Rents, Royalties		
Gross Receipts from the sale of other business assets (except securities), unless you are a securities dealer		
Other Sales (receipts only)		
Partner's Share of Sales from Partnerships		
Total Sales	(A)	(B)

(C) Sales factor (Divide A by B; calculate to six decimal places.) _ • _ _ _ _ _ _ Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 3A, 3B and 3C.

(D) 90 times sales factor (Divide A by B; calculate to six decimal places and multiply by 90.) _ _ • _ _ _ _ _ _ Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 3A, 3B and 3C.

Special Apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to instructions.

(A) NUMERATOR (A) ____________________ = _ • _ _ _ _ _ _ (C)

(B) DENOMINATOR (B)

Carry (A), (B) and (C) over to RCT-101, Schedules C-1 and/or A-1, as applicable, Lines 4A, 4B and 5.

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