

1060013105



TAX YEAR BEGINNING _____
TAX YEAR ENDING _____

CORPORATION NAME _____ **REVENUE ID** _____

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 TAXABLE 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		Net Book Value - Ending		E Amount of Exemption Claimed for Average Value of Tangible Assets Located Outside of PA (Col. B + D) ÷ 2
	A Inside PA	B Outside PA	C Inside PA	D Outside PA	
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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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 _____
TAX YEAR ENDING _____

CORPORATION NAME	REVENUE ID	Inside PA		Inside and Outside PA	
		Beginning of Period	End of Period	Beginning of Period	End of Period
TABLE 1 - PROPERTY FACTOR	Description				
	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) Property Factor Calculation (Multiply C by the appropriate property weight factor.) ● _____
Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 1A, 1B and 1D.

CORPORATION NAME	REVENUE ID	Inside PA		Inside and Outside PA	
		Beginning of Period	End of Period	Beginning of Period	End of Period
TABLE 2 - PAYROLL FACTOR	Description				
	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) Payroll Factor Calculation (Multiply C by the appropriate payroll weight factor.) ● _____
Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 2A, 2B and 2D.

CORPORATION NAME	REVENUE ID	Inside PA		Inside and Outside PA	
		Beginning of Period	End of Period	Beginning of Period	End of Period
TABLE 3 - SALES FACTOR	Description				
	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) Sales Factor Calculation (Multiply C by the appropriate sales weight factor.) ● _____
Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 3A, 3B and 3D.

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.

* Use figures from the RCT-106, Insert Sheet chart in the CT-1 PA Corporation Tax Booklet, REV-1200, found at www.revenue.state.pa.us.