

PA SCHEDULE H-Corp
Corporate Partner Apportioned
Business Income (Loss)
PA-20S/PA-65 H-Corp (05-14) (F) 2014

OFFICIAL USE ONLY

Apportionment for (Tax Type)

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

Table with 4 columns: Name as shown on PA-20S/PA-65 Information Return, Date the taxable period ended, FEIN, Revenue ID

Complete this schedule to apportion business income (loss) for partners who are business entities only. This schedule should be provided to partners who are business entities. If the partnership derives business income from sources within and outside Pennsylvania or totally within Pennsylvania, complete this schedule. Any partner who is a corporation will use its share of the information provided in the calculation of its own apportionment factor.

TABLE 1 - PROPERTY FACTOR. Table with 5 columns: Description, Inside PA (Beginning of Period, End of Period), Inside and Outside PA (Beginning of Period, End of Period). Rows include Real and Tangible Property Owned, Inventory, Buildings and Depreciable Assets, Land, etc.

TABLE 2 - PAYROLL FACTOR. Table with 3 columns: Description, Inside PA, Inside and Outside PA. Rows include Wages, salaries, commissions and other compensation to employees in: Cost of goods sold, Compensation of officers, etc.

TABLE 3 - SALES FACTOR. Table with 3 columns: Description, Inside PA, Inside and Outside PA. Rows include Sales (Net of Returns and Allowances), Interest, Rents, Royalties, Gross Sales Price of Assets, etc.

PA Apportionment. For CNI Tax use Table 3
Sales Factor only by dividing 3(A) by 3(B)

Special Apportionment to be completed only by railroad, truck, bus, and airline entities, pipeline or natural gas entities and water transportation entities.
(Refer to PA-20S/PA-65 Schedule H-Corp instructions) (A) Numerator (B) Denominator

