FILL IN FORM USING ALL CAPS

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

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DEPARTMENT USE ONLY

# RCT-128C (FI) (08-14)



## REPORT OF CHANGE IN CORPORATE NET INCOME TAX

PLEASE ENTER ALL DATES AS MMDDYYYY

START ➔

### STEP A

Tax Year Beginning XX ____ Tax Year Ending XX ____

### STEP B

52-53 Week Filer XX ☐ Address Change XX ☐ PA S Corporation XX ☐

Regulated Inv. Co./ Sub Paragraph 18 XX ☐ KOZ/EIP Credit XX ☐ Taxable Built-in Gains XX ☐

### STEP C

Revenue ID XX ____ Parent Corporation EIN ____

Federal EIN XX ____

Business Activity Code XX ____

Corporation Name XX ____

Address Line 1 XX ____

Address Line 2 XX ____

City XX ____

State XX ____

ZIP XX ____

**USE WHOLE DOLLARS ONLY**

### STEP D

As required by Section 406 of the Tax Reform Code of 1971, the above-named corporation reports the following change(s) or correction(s) in its corporate net income as reported to or changed by the federal government.

| | | |
|---|---|---|
| **1.** PA taxable income after change or correction in federal return | **1** | |
| **2.** PA taxable income previously reported to the commonwealth | **2** | |
| **A.** Increase or decrease in PA taxable income | **2A** | |
| **3.** PA corporate net income tax after change | **3** | |
| **4.** PA corporate net income tax before change | **4** | |
| **A.** Increase or decrease in PA corporate net income tax | **4A** | |
| **5.** Remittance made payable to the PA Department of Revenue 04 CNI 121101 | **5** | |

### STEP E: Transfer/Refund Method (See instructions.)

____ **Transfer:** Amount to be credited to the next tax year after offsetting all unpaid liabilities

____ **Refund:** Amount to be refunded after offsetting all unpaid liabilities

**NOTICE OF FINAL CHANGE WAS RECEIVED FROM THE INTERNAL REVENUE SERVICE OR AMENDED FEDERAL RETURN FILED ON** ____

**NOTE:** If the date is not provided, interest will be imposed from the original due date applicable to that tax year.

### STEP F: Corporate Officer (Sign affirmation below.)

**NAME** ____

**PHONE** ____

**EMAIL** ____

**FORM BARCODE** ____

I affirm under penalties prescribed by law, this report, including the accompanying explanations, is made in good faith and is a true and correct statement of the PA taxable income after final changes or corrections, as determined or accepted by the federal government, to the corporation's federal income tax return for the period.

| **Corporate Officer Signature** | **Date** |
|---|---|
| PLEASE SIGN THIS RETURN AFTER PRINTING. | |

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NAME

# RCT-128C (FI) PAGE 2 OF 3 REPORT OF CHANGE IN CORPORATE NET INCOME TAX

## SECTION A: Bonus Depreciation

USE WHOLE DOLLARS ONLY

| | | |
|---|---|---|
| 1. Current-year fed. deprec. of 168k prop. | 1 | |
| 2. Current-year adj. for disp. of 168k prop. | 2 | |
| 3. Other adjustments (Attach Schedule C-3 if claiming bonus depreciation.) | 3 | |

## SECTION B: CORPORATE NET INCOME TAX

| | | |
|---|---|---|
| **1.** Income or loss from federal return on a separate company basis | 1 | |
| **2. DEDUCTIONS**: | | |
| **A.** Corporate dividends received (from Schedule C-2, Line 6) | 2A | |
| **B.** Interest on U.S. securities (GROSS INT minus EXPENSES) | 2B | |
| **C.** Curr yr. addtl. PA deprec. plus adjust. for sale (Attach Schedule C-3.) | 2C | |
| **D.** Other (Attach schedule.) See instructions. | 2D | |
| **TOTAL DEDUCTIONS -** Sum of A through D | 2 | |
| **3. ADDITIONS**: | | |
| **A.** Taxes imposed on or measured by net income (Attach schedule.) | 3A | |
| **B.** Tax preference items (Attach copy of federal Form 4626.) | 3B | |
| **C.** Employment incentive payment credit adjustment (Attach Schedule W.) | 3C | |
| **D.** Current-year bonus depreciation (Attach Schedule C-3.) | 3D | |
| **E.** Other (Attach schedule.) See instructions. | 3E | |
| **TOTAL ADDITIONS -** Sum of A through E | 3 | |
| **4.** Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3) | 4 | |
| **5.** Total nonbusiness income or loss (Attach REV-934.) | 5 | |
| **6.** Income or loss to be apportioned (Line 4 minus Line 5) | 6 | |
| **7.** Apportionment proportion (from Schedule C-1, Line 5) | 7 | |
| **8.** Income or loss apportioned to PA (Line 6 times Line 7) | 8 | |
| **9.** Nonbusiness income or loss allocated to PA | 9 | |
| **10.** Taxable income or loss after apportionment (Line 8 plus Line 9) | 10 | |
| **11.** Total net operating loss deduction (from RCT-103) | 11 | |
| **12.** PA taxable income or loss (Line 10 minus Line 11) | 12 | |
| **13.** Corporate net income tax (Line 12 times _____; if Line 12 is less than zero, enter "0") | 13 | |

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## DETERMINATION OF APPORTIONMENT PERCENTAGES

**From RCT-106, applicable for the tax year being reported**

**SCHEDULE C-1:** Apportionment Schedule For Corporate Net Income Tax (Include Form RCT-106.) See instructions for apportionment in the CT-1 PA Corporation Tax Instructions, REV-1200, found at www.revenue.state.pa.us.

**Three-Factor**

| | | | | |
|---|---|---|---|---|
| Property - PA | 1A | | 1D | |
| Property - Total | 1B | | | |
| Payroll - PA | 2A | | 2D | |
| Payroll - Total | 2B | | | |
| Sales - PA | 3A | | 3D | |
| Sales - Total | 3B | | | |

**Single-Factor**

| | | | | | |
|---|---|---|---|---|---|
| Numerator | 4A | | Apportionment Proportion | 5 | |
| Denominator | 4B | | | | |

## CORPORATE OFFICERS

**(See instructions.)**

| | | SSN | Last Name | First Name | MI |
|---|---|---|---|---|---|
| President/Managing Partner | XX | | | | |
| Vice President | XX | | | | |
| Secretary | XX | | | | |
| Treasurer/Tax Manager | XX | | | | |

## PREPARER'S INFORMATION

| | | |
|---|---|---|
| Mail to Preparer | XX | |
| Firm Federal EIN | XX | |
| Firm Name | XX | |
| Address Line 1 | XX | |
| Address Line 2 | XX | |
| City | XX | |
| State | XX | |
| ZIP | XX | |

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

| Tax Preparer's Signature | Date |
|---|---|
| PLEASE SIGN AFTER PRINTING. | |

**INDIVIDUAL PREPARER**
**PHONE**
**EMAIL**
**PTIN/SSN**

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