



DEPARTMENT USE ONLY

# RCT-101 (FI) (06-15) PAGE 1 OF 6 PA CORPORATE TAX REPORT 20\_\_

A = 1120 B = 1120S C = 1120C D = 1120F E = 1120H F = 1065 G = 1040 H = Other

### STEP A

Tax Year Beginning XX  Tax Year Ending XX

### STEP B

Amended Report	XX	<input type="checkbox"/>	52-53 Week Filer	XX	<input type="checkbox"/>	First Report	XX	<input type="checkbox"/>
Federal Extension Granted	XX	<input type="checkbox"/>	Address Change	XX	<input type="checkbox"/>	KOZ/EIP/SDA Credit	XX	<input type="checkbox"/>
Regulated Inv. Co./ Sub Paragraph 18	XX	<input type="checkbox"/>	Change Fed Group	XX	<input type="checkbox"/>	File Period Change	XX	<input type="checkbox"/>

### STEP C

Revenue ID	XX	<input type="text"/>	Parent Corporation EIN	<input type="text"/>
Federal EIN	XX	<input type="text"/>		
Business Activity Code	XX	<input type="text"/>		
Corporation Name	XX	<input type="text"/>		
Address Line 1	XX	<input type="text"/>		
Address Line 2	XX	<input type="text"/>		
City	XX	<input type="text"/>		
State	XX	<input type="text"/>		
ZIP	XX	<input type="text"/>		

USE WHOLE DOLLARS ONLY

### STEP D

**A. Tax Liability  
from Tax Report**  
(can not be less than zero)

**B. Estimated  
Payments &  
Credits on Deposit**

**C. Restricted  
Credits**

**STEP E:  
Payment Due/Overpayment**  
Calculation: A minus B minus C  
See instructions.

CS/FF  
LOANS  
CNI  
TOTAL

  
  
  
  
  
  
  
  
  
  
  
  

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

### E-File Opt Out (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

### STEP G: Corporate Officer (Must sign affirmation below)

NAME

PHONE

EMAIL

FORM

BARCODE

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature

Date

REVENUE ID  
TAX YEAR END  
RCT-101 (FI) PAGE 2 OF 6

NAME  
PA CORPORATE TAX REPORT 20\_\_

SECTION A: CS/FF

OLDEST PERIOD FIRST TAX PERIOD BEGINNING TAX PERIOD ENDING BOOK INCOME

Table with 4 columns: YEAR (1-7, CUR YR), OLDEST PERIOD FIRST, TAX PERIOD BEGINNING, TAX PERIOD ENDING, BOOK INCOME.

Investment in LLC XX  
Holding Company XX  
Family Farm XX

USE WHOLE DOLLARS ONLY

2. TOTAL BOOK INCOME (sum of income for all tax periods up to, but not over 5 years total) 2  
3. DIVISOR (in years and in part years rounded to three decimal places) See instructions. 3  
4. Divide Line 2 by Line 3. 4  
5. AVERAGE BOOK INCOME - Enter Line 4, or if Line 4 is less than zero enter "0". 5

6. Divide Line 5 by 0.095. 6  
7. Shareholders' equity at the END of the current period 7  
8. Shareholders' equity at the BEGINNING of the current period 8  
9. If Line 7 is more than twice as great or less than half as much as Line 8, add Lines 7 and 8 and divide by 2. Otherwise enter Line 7. 9

10. NET WORTH - Enter Line 9, or if Line 9 is less than zero enter "0". 10  
11. Multiply Line 10 by 0.75. 11  
12. Add Lines 6 and 11. 12  
13. Divide Line 12 by 2. 13  
14. Valuation deduction 14  
15. CAPITAL STOCK VALUE - Line 13 minus Line 14, but not less than zero. If 100% taxable, enter Line 15 on Line 17. 15

16. Proportion of taxable assets or apportionment proportion (from Schedule A-1, Line 5) 16  
17. TAXABLE VALUE - Multiply Line 15 by Line 16. If less than zero, enter "0". 17  
18. CAPITAL STOCK/FOREIGN FRANCHISE TAX - Multiply Line 17 by \_\_\_\_\_ 18

(Use applicable year tax rate)

Total Beginning of Taxable Year Assets

Total End of Taxable Year Assets



REVENUE ID  
TAX YEAR END  
RCT-101 (FI) PAGE 3 OF 6

NAME  
PA CORPORATE TAX REPORT 20\_\_

SECTION B: Bonus Depreciation

- 1. Current year fed. deprec. of 168k prop. **1**
  - 2. Current year adj. for disp. of 168k prop. **2**
  - 3. Other adjustments **3**
- (Attach REV-799, Schedule C-3, if claiming bonus depreciation.)


- Business Trust **XX**
- Solicitation Only **XX**
- Single-Member LLC **XX**
- Multi-Member LLC **XX**
- PA S Corporation **XX**
- Taxable Built-in Gains **XX**

USE WHOLE DOLLARS ONLY

SECTION C: CORPORATE NET INCOME TAX

- 1. Income or loss from federal return on a separate-company basis **1**
- 2. DEDUCTIONS:
  - A. Corporate dividends received (from REV-798, 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 REV-799, 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 REV-860, Schedule C-5.) **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 REV-799, 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 form 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, Part A, Line 4) **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**  
(Use applicable year tax rate)



REVENUE ID  
TAX YEAR END

  

NAME

RCT-101 (FI) PAGE 4 OF 6

PA CORPORATE TAX REPORT 20\_\_

**IMPORTANT: For tax years beginning on or after Jan. 1, 2014, do not complete Section D: Loans Tax.**  
**SECTION D: LOANS TAX**

- 1. Foreign corporations only. Did this corporation have a fiscal officer resident in Pennsylvania? XX
- 2. Did this corporation have indebtedness outstanding to individual residents and/or partnerships resident in Pennsylvania? XX
- 3. Did this corporation have indebtedness outstanding held by a trustee, agent or guardian for a resident individual taxable in its own right or by an executor or administrator of an estate wherein the decedent was a resident of Pennsylvania? XX

List outstanding indebtedness. Attach a separate schedule if additional space is needed.

Interest Amount	Interest Rate	Taxable Value	Taxable Indebtedness		
<input type="text"/>	<input type="text"/>	<input type="text"/>	XX		<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>			
<input type="text"/>	<input type="text"/>	<input type="text"/>	Loans Tax	XX	<input type="text"/>

**SCHEDULE A-1: Apportionment Schedule For Capital Stock/Foreign Franchise Tax** (Include Form RCT-102, RCT-105 or RCT-106.)

Three Factor			Single Factor				
Property - PA	<b>1A</b>	<input type="text"/>	<b>1C</b>	<input type="text"/>	Numerator	<b>4A</b>	<input type="text"/>
Property - Total	<b>1B</b>	<input type="text"/>			Denominator	<b>4B</b>	<input type="text"/>
Payroll - PA	<b>2A</b>	<input type="text"/>	<b>2C</b>	<input type="text"/>			
Payroll - Total	<b>2B</b>	<input type="text"/>					
Sales - PA	<b>3A</b>	<input type="text"/>	<b>3C</b>	<input type="text"/>	Apportionment Proportion	<b>5</b>	<input type="text"/>
Sales - Total	<b>3B</b>	<input type="text"/>					

**SCHEDULE C-1: Apportionment Schedule For Corporate Net Income Tax** (Include Form RCT-106.) \*

Three Factor			Single Factor				
Property - PA	<b>1A</b>	<input type="text"/>	<b>1D</b>	<input type="text"/>	Numerator	<b>4A</b>	<input type="text"/>
Property - Total	<b>1B</b>	<input type="text"/>			Denominator	<b>4B</b>	<input type="text"/>
Payroll - PA	<b>2A</b>	<input type="text"/>	<b>2D</b>	<input type="text"/>			
Payroll - Total	<b>2B</b>	<input type="text"/>					
Sales - PA	<b>3A</b>	<input type="text"/>	<b>3D</b>	<input type="text"/>	Apportionment Proportion	<b>5</b>	<input type="text"/>
Sales - Total	<b>3B</b>	<input type="text"/>					

\* Refer to the CT-1 PA Corporation Tax Instructions, REV-1200, found at [www.revenue.pa.gov](http://www.revenue.pa.gov).



REVENUE ID [ ] TAX YEAR END [ ] NAME [ ]  
RCT-101 (FI) PAGE 5 OF 6 PA CORPORATE TAX REPORT 20\_\_

SECTION E: CORPORATE STATUS CHANGES

Final Report XX [ ]

PA Corporations:

Did you ever transact business anywhere? XX [ ] If yes, enter date all business activity ceased XX [ ]  
Did you hold assets anywhere? XX [ ] If yes, enter date of final disposition of assets\* XX [ ]

Foreign Corporations:

Did you ever transact business in PA? XX [ ] If yes, enter date PA business activity ceased XX [ ]  
Did you hold assets in PA? XX [ ] If yes, enter date of final disposition of PA assets\* XX [ ]

\*Schedule of Disposition of Assets must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) XX [ ]  
If yes, enter the following information. (Attach a separate schedule if additional space is needed.)

Purchaser Name XX [ ]  
Address Line 1 XX [ ]  
Address Line 2 XX [ ]  
City XX [ ]  
State XX [ ]  
ZIP XX [ ]

SECTION F: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA [ ]  
Describe corporate activity outside PA [ ]  
Other states in which taxpayer has activity [ ]

State of Incorporation XX [ ] Incorporation Date XX [ ]

- 1. Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation? XX [ ]
- 2. Does this corporation own all or a majority of stock in other corporations? If yes, complete REV-798, Schedule X. XX [ ]
- 3. Is this taxpayer a partnership that elects to file federal taxes as a corporation? XX [ ]
- 4. Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA? XX [ ]

If yes: First Period End Date: XX [ ] Last Period End Date: XX [ ]

Accounting Method - Federal Tax Return

[ ] A = Accrual C = Cash O = Other

Other [ ]

Accounting Method - Financial Statements

[ ] A = Accrual C = Cash O = Other

Other [ ]



REVENUE ID  
TAX YEAR END

  

NAME

**RCT-101 (FI) PAGE 6 OF 6 PA CORPORATE TAX REPORT 20\_\_**

SCHEDULE OF REAL PROPERTY IN PA (Attach a separate schedule if additional space is needed.)

Did you own or rent property in PA during this filing period? If yes, the below section must be completed.

O = Own

R = Rent

Street Address

City

County

KOZ/KOEZ

XX  
XX  
XX  
XX

  
  
  
  
  
  
  
  
  
  
  
  
  
  
  

**CORPORATE OFFICERS**

(See instructions.)

SSN

Last Name

First Name

MI

Must provide requested information for all filled officer positions.

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

INDIVIDUAL PREPARER

PHONE

EMAIL

PTIN/SSN

  
  
  
