

**PA SCHEDULE NRC-1**

1708010028

Directory of Nonresident  
Owners (Individuals)

PA-40 NRC-1 (EX) 07-17 (I)  
PA Department of Revenue

**2017**

OFFICIAL USE ONLY

FEIN

Name as shown on PA-20S/PA-65 Information Return

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**Directory of Nonresident Owners (Individuals)**

List every nonresident individual owner who received a PA-20S/PA-65 Schedule NRK-1 from the pass-through entity. Check the block for nonresident individuals participating in the PA-40 NRC. If more than 25 nonresident individuals, include additional copies of this schedule.

**IMPORTANT: DO NOT USE THIS SCHEDULE TO LIST ENTITIES, ESTATES OR TRUSTS.**

**Nonresident Individual Owners**

Amended Schedule

	Social Security Number	Check if filing on PA-40NRC: <input type="checkbox"/> ✓	Last Name	First Initial	Owner's percentage of Ownership	Liabilities	Tax withheld for each Owner
1		<input type="checkbox"/>					\$
2		<input type="checkbox"/>					\$
3		<input type="checkbox"/>					\$
4		<input type="checkbox"/>					\$
5		<input type="checkbox"/>					\$
6		<input type="checkbox"/>					\$
7		<input type="checkbox"/>					\$
8		<input type="checkbox"/>					\$
9		<input type="checkbox"/>					\$
10		<input type="checkbox"/>					\$
11		<input type="checkbox"/>					\$
12		<input type="checkbox"/>					\$
13		<input type="checkbox"/>					\$
14		<input type="checkbox"/>					\$
15		<input type="checkbox"/>					\$
16		<input type="checkbox"/>					\$
17		<input type="checkbox"/>					\$
18		<input type="checkbox"/>					\$
19		<input type="checkbox"/>					\$
20		<input type="checkbox"/>					\$
21		<input type="checkbox"/>					\$
22		<input type="checkbox"/>					\$
23		<input type="checkbox"/>					\$
24		<input type="checkbox"/>					\$
25		<input type="checkbox"/>					\$
<b>Total =</b>							<input type="text"/>



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# Instructions for PA-Schedule NRC-I

Directory of Nonresident Owners (Individuals)

PA-40 NRC-I IN (EX) 07-17

## Do Not Use This Schedule to List Entities


### GENERAL INFORMATION

#### Purpose of Schedule

The PA-40 Schedule NRC-I is a directory used by pass-through entities to identify all nonresident individual owners (partners, members, shareholders), the amount of withholding paid on behalf of the nonresident individual owners, and to identify which nonresident individuals have been included on the PA-40 NRC, Nonresident Consolidated Income Tax Return.

Any pass-through entities filing the PA-40 NRC on behalf of its qualifying electing nonresident individual owners must submit:

- PA-40 Schedule NRC-I listing each nonresident individual owner; and
- PA-20S/PA-65 Schedules NRK-1 for each nonresident individual owner included on the PA-40 NRC, Nonresident Consolidated Income Tax Return.

 **NOTE:** The PA-40 Schedule NRC-I should only be submitted with the PA-40 NRC. Do not submit this schedule with any other Pennsylvania tax return.

### COMPLETING THE PA-40 NRC-I

#### FEIN

Enter the nine-digit federal employer identification number (FEIN) of the pass-through entity as shown on the PA-20S/PA-65 Information Return.

#### Business Name

Enter the complete name of the pass-through entity as shown on the PA-20S/PA-65 Information Return.

### LINE INSTRUCTIONS

#### Nonresident Individual Owners


Enter the nine-digit Social Security number of each nonresident individual owner.

#### Check Box If Owner is Included on the PA-40 NRC

Check the block if the individual listed is a qualifying electing nonresident individual owner participating in the PA-40 NRC.

#### Last Name

Enter the last name of every nonresident individual owner that received a PA-20S/PA-65 Schedule NRK-1 from the pass-through entity. If additional space is required, make copies of this schedule.

 **NOTE:** The address for nonresident individuals will be reported on the PA-20S/PA-65 NRK-1 and the withholding will be reported on both the PA-40 Schedule NRC-I, filed with the PA-40 NRC and PA-20S/PA-65 NRK-1, Line 6.

#### Amended Schedule

If this is an amended schedule, fill in the oval. The PA-40 Schedule NRC-I can only be amended for SSN, tax withheld or owner's percentage changes. No other amendment is allowed because an entity cannot be included on the PA-40 NRC,

Nonresident Consolidated Income Tax Return.


PA-40 Schedule NRC-I may not be amended to include any additional qualifying electing nonresident individual owners or to reverse an election by removal of a non-qualifying owner.

#### Owner's Percentage of Ownership and Liabilities

Enter the nonresident individual owner's percentage of ownership and liabilities in decimals.

#### Tax Withheld for each Owner

Enter the amount of tax withheld for each individual owner. Enter whole dollars only.

 **CAUTION:** Do not use more than one line per entry. If you enter a Social Security number in Lines 1 through 25, every field within that line must be completed.