

RCT-106 (CT) 03-17 **DETERMINATION OF APPORTIONMENT PERCENTAGE**

INSERT SHEET FILE WITH RCT-101

CORPORATION NAME		REVENUE ID		BEGINNING TAX YEAR ENDING
SALES FACTOR*	Description	Inside	PA	Inside and Outside PA
•	lowances)			
3. Gross Receipts from the Sal (except securities, unless yo	e of Other Business Assets ou are a securities dealer)			
4. Other Sales (receipts only)				
5. Partner's Share of Sales from	m Partnerships			
6. Total Sales		(A)		(B)
(C) Sales Factor (Divide A by I	3; calculate to six decimal places.)	(C) _ •		s) and (C) to RCT-101, L, Lines 1A, 1B and 1C.
SPECIAL APPORTIONMENT				
Special apportionment to be companies. Refer to instruction		and airline companies; pi	peline or natural gas	companies; and water transportation
(A) NUMERATOR			Camp. (A) (B)) and (C) to DCT 101
(B) DENOMINATOR	=	(C) _ •		s) and (C) to RCT-101, L, Lines 2A, 2B and 2C.
(C) Special Apportionment (Di	vide A by B; calculate to six decimal p	places.)		

* Use applicable figure from the chart in REV-1200, PA Corporate Net Income Tax Instructions, found at www.revenue.pa.gov.

TAX YEAR