



**SCHEDULE OF
NONBUSINESS INCOME
PART A**

**TAX YEAR
BEGINNING** _____
**TAX YEAR
ENDING** _____

CORPORATION NAME _____ **REVENUE ID** _____

NONBUSINESS INCOME ALLOCATED INSIDE AND OUTSIDE PENNSYLVANIA

All amounts must be shown net of related expenses. A separate Part B is required for each line item below.

Description	A. Inside PA	B. Outside PA	C. Total
1. Net Rents and Royalties from Real Property			
2. Net Rents and Royalties from Tangible Personal Property			
3. Gains or Losses from Sale of Real Property			
4. Gains or Losses from Sale of Tangible Personal Property			
5. Gains or Losses from Sale of Intangible Personal Property			
6. Interest Income (Other than U.S. Securities)			
7. Royalties from Patents and Copyrights			
8. Other (Attach explanation)			
Total (Transfer Column A to RCT-101, Section B, Line 9 and Column C to RCT-101, Section B, Line 5)			

TAXPAYERS COMPLETING THIS SCHEDULE ARE REQUIRED TO PROVIDE THE FOLLOWING:

1. A statement providing background information concerning the source of the nonbusiness income and the circumstances surrounding its generation. Include as part of this statement the specific involvement of the taxpayer in the generation of the income.
2. A statement explaining why the income is not subject to apportionment under the U.S. Constitution.
3. Were any expenses, liabilities, deductions or credits claimed related to any items of nonbusiness income in the current or prior tax years? If yes, please attach a statement that specifies by item of nonbusiness income, the amount of expenses, liabilities, deductions or credit claimed for each year.
4. Was income from the same source as any item(s) of nonbusiness income reported above reported by the taxpayer (or a predecessor entity) as apportionable business income on a Pennsylvania Corporate Tax Report, or similar corporate income tax return in another jurisdiction, for this or a prior tax year? If yes, please attach a statement that identifies the year(s) for which it was so reported, the jurisdiction(s) in which it was so reported and provide a written explanation for the change in the treatment of the income from business to nonbusiness.
5. Was 100% of the income reported to Pennsylvania as total nonbusiness income allocated to only one other state? If yes, please identify the state and provide a copy of that corporate tax return. If no, please complete Part B in regard to the taxpayer's current tax year. While completing Part B note that all amounts included must be reported net of related expenses.
6. Was any of the nonbusiness income reported as unitary income in any other jurisdiction (besides PA)? If so, please provide an explanation and a list of those states where the nonbusiness income was included in unitary income.



SCHEDULE OF NONBUSINESS INCOME

PART B

PART A, Line _____

JURISDICTION	Subject to Tax (Y/N)	File a Unitary Return (Y/N)	Income Allocated (Y/N)	Amount of Income Allocated as Nonbusiness	Income Apportioned to State (Y/N)	Receipts Apportionment Percentage	Amount of PA Nonbusiness Income Included in Apportioned Tax Base	Amount of PA Nonbusiness Income Allocated to Jurisdiction
Alabama								
Alaska								
Arizona								
Arkansas								
California								
Colorado								
Connecticut								
Delaware								
District of Columbia								
Florida								
Georgia								
Hawaii								
Idaho								
Illinois								
Indiana								
Iowa								
Kansas								
Kentucky								
Louisiana								
Maine								
Maryland								
Massachusetts								
Michigan								
Minnesota								
Mississippi								
Missouri								
Montana								
Nebraska								
Nevada	No Income Tax							
New Hampshire								
New Jersey								
New Mexico								
New York**								
North Carolina								
North Dakota								
Ohio (local income tax only)***								
Oklahoma								
Oregon								
Pennsylvania								
City of Philadelphia								
Rhode Island								
South Carolina								
South Dakota	No Income Tax							
Tennessee								
Texas								
Utah								
Vermont								
Virginia								
Washington	No Income Tax							
West Virginia								
Wisconsin								
Wyoming	No Income Tax							

* If less than 100% of the income reported as nonbusiness income to Pennsylvania is allocated to other jurisdiction(s) please attach an explanation
 ** To the extent the taxpayer reports investment capital attach additional detail describing the income in question and the amounts reported as taxable to New York State
 *** Attach additional detail for each local Ohio jurisdiction(s) in which the taxpayer filed