



REV-860

SCHEDULE C-5 – SCHEDULE OF TAXES

Corporation Name

FEIN	Tax Year Beginning	Tax Year Ending
1. PA Corporate Net Income Tax		
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion		
3. Income Taxes - Other States		
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A		
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016)		
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion		
9. Payroll Taxes		
10. Real Estate Taxes		
11. Sales and Use Tax		
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income		
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15)		
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)		

SCHEDULE OA – OTHER ADDITIONS

DESCRIPTION	AMOUNT
Tax Preference Items	
Total Carry to RCT-101, Section C, Line 3D	

SCHEDULE OD – OTHER DEDUCTIONS

DESCRIPTION	AMOUNT
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section C, Line 2E	

Instructions for REV-860

Schedule C5 – Schedule of Taxes,

Schedule OA – Other Additions, and Schedule OD – Other Deductions

REV-860 IN (SU) 06-24

SCHEDULE C5

SCHEDULE OF TAXES

Section 401(3)1.(o) of the Tax Reform Code of 1971 requires taxpayers to add-back taxes imposed on or measured by net income, expensed on the federal income tax return, in calculating PA corporate taxable income. Schedule of Taxes includes the most common taxes expensed by corporate taxpayers on the federal income tax return. This schedule must be completed and submitted by all corporate taxpayers who are subject to PA corporate net income tax, and the total must equal the total tax expense reported on the federal income tax return.

If a state's tax is based on the higher of a tax on net income or a tax on another item, such as gross receipts or net worth value, the entire amount of the tax is entered on the line labeled "Income Taxes – Other States" in years where the liability is based on net income. Otherwise, the entire amount of the tax is included on the line labeled "Other Taxes–Not Based on Income".

If a state's tax is a combination of a tax on net income and a tax on another item, such as gross receipts or net worth, the income portion of the tax is entered online labeled "Income Taxes–Other States". The remainder of tax is included on the line labeled "Other Taxes–Not Based on Income".

Please refer to Corporation Tax Bulletin 2008-05 for a list of taxes imposed on or measured by net income. Tax bulletins are available at revenue.pa.gov.



IMPORTANT: Not all corporations will have expensed every tax listed on this schedule.

SCHEDULE OA AND SCHEDULE OD

OTHER ADDITIONS AND OTHER DEDUCTIONS

All taxpayers reporting other additions on RCT-101, Section C, Line 3D, and other deductions on RCT-101, Section C, Line 2E, are required to complete Schedule OA and/or Schedule OD on REV-860, and include it with the RCT-101.