



Instructions for PA-40 NRC

Nonresident Consolidated Income Tax Return

PA-40 NRC IN (EX) MOD 07-25

GENERAL INFORMATION

PURPOSE OF FORM

The PA-40 NRC, Nonresident Consolidated Return, is a tax return used to combine and report the income (losses), PA tax withheld, credits, etc., of **TWO OR MORE** qualifying electing nonresident individual owners of a domestic or foreign pass-through entity.

IMPORTANT: If a pass-through entity has only one qualified nonresident individual owner, the entity is not eligible to file a PA-40 NRC on that owner's behalf. In such cases, the owner must report their share of income or loss from the entity by filing a PA-40 Personal Income Tax Return.

NOTE: Individual owners who elect to participate in the joint filing of a PA-40 NRC return cannot file a PA-40 individual tax return.

EFFECT OF FILING A CONSOLIDATED RETURN

Unless rejected, the department considers the PA-40 NRC, Nonresident Consolidated Income Tax Return, a return filed on behalf of a group of qualifying electing nonresident individual owners that meet the individual filing requirements of Pennsylvania personal income tax law.

The department's acceptance of a PA-40 NRC is conditional upon review to determine that it is a complete return, and that all documentation was submitted.

This return is subject to revocation upon audit or review. The department retains the right at any time to require the filing of a PA-40, Personal Income Tax Return, from any of the individual partners or shareholders.

The department also retains the right to withdraw and modify the authority to file a PA-40 NRC.

IMPORTANT: Nonresident individual owners qualifying for a PA-40 NRC cannot change their election to file a PA-40 or vice versa after filing either Pennsylvania tax return.

WHO MAY NOT FILE

The following may not file a PA-40 NRC:

- Any entity with only non-qualifying owners (see the definition of a non-qualifying owner for additional information);
- Any entity with only one qualifying electing nonresident individual owner; and/or
- A fiscal year entity that has a short-year period return and a fiscal year period return that end in the same calendar year cannot file a PA-40 NRC for either period.

DEFINITIONS

ELECTION TO FILE

A document maintained by the pass-through entity that certifies the individual nonresident owner is eligible to participate in the filing of the PA-40 NRC. The document should be reviewed annually to ensure that qualifying electing nonresident individual owners continue to be eligible to participate. See **MAINTAINING RECORDS – SIGNED STATEMENTS FOR ADDITIONAL INFORMATION**.

INDIVIDUAL

A natural person that includes the members of a partnership or association and the shareholders of a Pennsylvania S corporation.

PASS-THROUGH ENTITY

A pass-through entity is a PA S corporation, partnership or limited liability company classified as a partnership or PA S corporation for federal income tax purposes.

QUALIFYING ELECTING NONRESIDENT INDIVIDUAL OWNER

Any nonresident individual who owns an interest in a pass-through entity who meets the following additional requirements:


- Whose tax year is a calendar year;
- Who along with his or her spouse is a domiciliary of a state or country other than Pennsylvania during the entire calendar year;
- Who along with his or her spouse does not maintain a permanent place of abode in Pennsylvania during the calendar year;
- Who has no other Pennsylvania-taxable income derived from, or connected with Pennsylvania sources other than his or her distributive share of income or (loss) for the calendar year; and
- Who elects to participate in the consolidated filing.


NON-QUALIFYING OWNER

Any pass-through entity owner other than a nonresident individual and all nonresident individuals with more than one source of income or (loss) from Pennsylvania. Examples include, but are not limited to:

- Estates as owners of the pass-through entity;
- Trusts as owners of the pass-through entity (regardless of how the trust is taxed);
- Other pass-through entities as owners of the pass-through entity; and

- Individuals who own more than one pass-through entity with Pennsylvania-source income or who may have any other Pennsylvania sourced income other than the current pass-through entity such as:
 - Compensation;
 - Business or farm income or losses;
 - Gains or losses from the sale of property;
 - Rental income or losses;
 - Estate or trust income; and/or
 - Gambling or lottery winnings.

 **IMPORTANT:** The pass-through entity must maintain a list of eligible electing nonresident individual owners, as well as a separate list of non-qualifying owners. Section II of the PA-20S/PA-65 Schedule NW must be completed. Schedule NW, Section II provides a list of all nonresident individual owners (qualifying and non-qualifying). Refer to the separate instructions for PA-20S/PA-65 Schedule NW, Section II for additional information.


 **IMPORTANT:** Non-qualifying owners as listed above are required to file the applicable PA-40, Pennsylvania Individual Income Tax Return; PA-41 Fiduciary Income Tax Return or the PA-20S/PA-65 PA S Corporation/Partnership Information Return.

MAINTAINING RECORDS

SIGNED STATEMENTS

Nonresident individuals participating in the filing of the PA-40 NRC are required to submit an annual written statement. The statements must be maintained in the pass-through entity's files. The pass-through entity must maintain for inspection at its principal office the following:

- A list of all nonresident owners with all pertinent information for the owners including the names (list by last name in alphabetical order), addresses, Social Security numbers, ownership interests, distributive shares of total taxable income, tax due before application of payments, credits, shares of tax withheld or payments, and shares of overpayment, if any.
- A signed statement from each qualifying electing nonresident individual owner listed on the PA Schedule NW, Nonresident Tax Withheld by PA S Corporations and Partnerships, Section II, evidencing the individual's election to join in filing a Pennsylvania consolidated group return for the taxable year.

 **NOTE:** The department recommends the statements include assertions regarding all five requirements that must be met to be a qualifying electing nonresident individual owner.


It is the responsibility of the pass-through entity to keep the statements it receives from its qualifying electing nonresident individual owners as part of the pass-through entity's records. Do not submit the statements to the department.


FILING THE PA-40 NRC

The filing of a PA-40 NRC does not affect or change the requirement for filing the PA-20S/PA-65, PA S Corporation/Partnership Information Return. The pass-through entity is still required to file the PA-20S/PA-65 and issue PA Schedules RK-1 and NRK-1 to its owners. Please refer to the instructions for the filing of the PA-20S/PA-65 Information Return.

WHAT TO FILE

The completed PA-40 NRC must be sent to the department for each pass-through entity filing a PA-40 NRC return on behalf of its qualifying electing nonresident individual owners.

 **CAUTION:** The PA Schedule NRK-1 provided to nonresident individuals should reflect the Pennsylvania sourced activity to nonresidents and should be used in the filing of the PA-40 NRC. Federal form 1065 or 1120S Schedule K-1 will not be acceptable replacements, please do not attach to the PA-40 NRC.

 **IMPORTANT:** Do not create a substitute PA-40 NRC that has not been approved by the department. A spreadsheet return is not an approved and acceptable tax form. Unapproved tax forms filed with the department may be rejected and returned to the taxpayer or tax return preparer and may result in the imposition of interest and penalty. In addition, unapproved tax forms filed with the department may delay the processing of refunds. If you are filing any tax form other than an official tax form, please review Miscellaneous Tax Bulletin 2008-02 on the department's website.

WHEN TO FILE

File the current year PA-40 NRC on or before April 15, 2026, or, if an extension is filed, by October 15, 2026.


If the due date falls on a Saturday, Sunday, or business holiday, the entity must file its PA-40 NRC no later than midnight on the first business day following the Saturday, Sunday, or business holiday. The U.S. Postal Service postmark date on the envelope is proof of timely filing. Pennsylvania follows the same tax year as federal rules.

If the return cannot be filed by the original due date, request an extension of time to file. See EXTENSION OF TIME TO FILE.

If the return is not filed by the original due date or the extended due date, and the tax due is not paid by the **original due date**, the department will impose both late filing and underpayment penalties.

CALENDAR-YEAR ENTITY

A pass-through entity must report all taxable income recognized between Jan. 1 and Dec. 31.

 **CAUTION:** Fiscal year filing for the PA-40 NRC is not permitted.

FISCAL YEAR ENTITY

A fiscal year is a period of 12 consecutive months without regard to the calendar year. The fiscal year is designated by the calendar year in which it ends. A fiscal year pass-through entity reports all taxable income recognized during the fiscal year.


Fiscal year pass-through entities **are** allowed to file the PA-40 NRC on behalf of its nonresident individual owners as long as the nonresident individual qualifies and elects to be included in the filing.

A fiscal year pass-through entity files the PA-40 NRC return using forms for the year that includes the ending year of the fiscal year period. While the pass-through entity files its return on forms using the beginning year of the fiscal year period, the owners of the pass-through entity report the income on forms using the ending year of the fiscal year period.

EXAMPLE: ABC Company has a fiscal year from July 1, 2024 until June 30, 2025. ABC Company would file the PA-20S/PA-65 Information Return, on the 2024 form – the beginning year of the pass-through entity. ABC Company would file the PA-40 NRC on the 2025 form – the ending year of the pass-through entity. The 2024 PA Schedule NRK-1 for each qualifying electing nonresident individual owner being included on the 2025 PA-40 NRC verifies the income (loss) earned during ABC Company's fiscal year. The fiscal beginning and ending dates are also reported on the PA Schedule NRK-1.

EXTENSION OF TIME TO FILE

If the pass-through entity cannot file its PA-40 NRC on or before the original return due date, the pass-through entity must use REV-276, Application for Extension of Time to File, to file for a 6-month extension.

 **NOTE:** An extension of time to file a PA-40 NRC does not extend the time for full payment of the nonresident withholding tax, nor does it preclude the assessment of penalty and interest for underpayment of tax due. Pay in full the amount reasonably estimated as the nonresident withholding tax due on or before the original due date.

The department will not grant an extension for more than 6 months except for taxpayers outside the U.S.

An extension for the PA-40 NRC is filed separately from extensions for business returns since nonresident individuals may not file on a fiscal year basis. A federal extension does not grant an extension of time to file the PA-40 NRC.


An extension of time to file the PA-40 NRC does not extend the filing deadline for any other Pennsylvania tax return. A pass-through entity must obtain a separate extension of time to file all other Pennsylvania tax returns.

QUALIFYING FOR THE EXTENSION

When a pass-through entity requests an extension of time to file the PA-40 NRC it extends the filing time for its qualifying electing nonresident owners also.

HOW TO OBTAIN AN EXTENSION OF TIME TO FILE

1. Properly estimate the pass-through entity's current year nonresident withholding tax liability using the information available to you.
2. Enter the pass-through entity's tax liability on the REV-276.
3. File the REV-276 on or before the original return due date of the pass-through entity's return along with a check or money order for the current year tax liability, or file electronically through myPaTH. See www.revenue.pa.gov for more information on making payments through myPaTH.

 **NOTE:** Payments equal to or greater than \$15,000 must be made electronically. Payments not made electronically will be subject to a penalty equal to 3% of the payment amount not to exceed \$500.


File the REV-276 in sufficient time before the return due date. The return due date is April 15, 2026.

MAIL FORM REV-276 TO:

**PA DEPARTMENT OF REVENUE
PO BOX 280504
HARRISBURG PA 17128-0504**

HOW TO FILE THE EXTENDED PA-40 NRC

When filing a PA-40 NRC for which an extension was requested, the pass-through entity should fill in the "Extension Requested" oval at the top of the PA-40 NRC.

 **NOTE:** Do not submit the REV-276 with the PA-40 NRC.

EXTENSION DUE DATES

See WHEN TO FILE.


WHEN TO AMEND THE PA-40 NRC

An amended PA-40 NRC can only be filed to adjust the amounts on a return for increases or decreases in amounts due to amendments made by the pass-through entity to PA Schedule NRK-1 or to correct errors. An amended PA-40 NRC cannot be filed to include any additional electing nonresident individual owner or to reverse an election by removal of a non-qualifying owner.

OVER-REPORTED INCOME (REFUND CLAIM)

If the pass-through entity over reported income, failed to claim allowable credits, failed to report allowable deductions, or events transpired that decreased its reportable Pennsylvania-taxable income, including an IRS report of change, the pass-through entity must file an amended PA-40 NRC.

The amended return must be filed within three years of the original due date or the actual payment of tax, whichever is later.

 **NOTE:** An amended PA-40 NRC should not be filed requesting a refund after the statute of limitations if a

tax period has expired (three years from the original due date or payment of the tax). Additionally, you may not file an amended return after the department has issued an assessment for the same taxable issues.

The amended PA Schedules NRK-1 must show the corrected Pennsylvania-taxable income, so the nonresident shareholders or partners can report the correct income on their Pennsylvania tax return.

In order to obtain any refunds, owners must also file an amended Pennsylvania tax return within the later of three years of the original due date of their return, or three years from the date of payment. See applicable Pennsylvania tax return instructions for more information.

TIP An amended return should not be filed requesting a refund in the nine-month period prior to the close of the statute of limitations for a tax period (three years from the original due date of the return or actual payment of tax). A Board of Appeals Petition Form (Form REV-65) should be filed for amendments requesting refunds during that time period to protect appeal rights in the event the request for refund is denied. A Board of Appeals Petition may not be acted upon by the Board of Appeals if an amended return refund is denied and the Board of Appeals Petition is filed after the three-year period has ended.

UNDER-REPORTED INCOME (TAX DUE)

If the pass-through entity under reported income, erroneously claimed credits or deductions to which it was not entitled, or events transpired that increased reportable Pennsylvania-taxable income, including an IRS report of change, the pass-through entity must file an amended PA-40 NRC within 30 days from the determination of such increase. The amended PA Schedules NRK-1 must show the corrected Pennsylvania-taxable income so the nonresident shareholders can report the correct Pennsylvania income on their Pennsylvania tax return.

The pass-through entity and owners must also file an amended Pennsylvania tax return within 30 days of the discovery of the error to report any increase in income for taxes due.

HOW TO AMEND THE PA-40 NRC

If after filing the PA-40 NRC a pass-through entity discovers that an incorrect return has been submitted to the department and/or federal Form 1065 or federal Form 1120S has been amended or if the Internal Revenue Service changes or corrects any item of income, gain or loss previously reported, the pass-through entity must submit an amended PA-40 NRC to the department.

To amend your original PA-40 NRC use a tax return form for the tax year that is to be amended and fill in the "Amended Return" oval at the top of the tax return. Do not send a copy of your original return. Complete the return by entering the corrected information and submit it. See WHERE TO FILE.

IMPORTANT: If an amended PA Schedule NRK-1 is issued, the original PA-40 NRC must also be amended to reflect the changes on the PA Schedule NRK-1.

WHERE TO FILE

Any pass-through entity filing on behalf of its qualifying electing nonresident individual owners must submit a PA-40 NRC with or without payment and the appropriate schedules to:

**PA DEPARTMENT OF REVENUE
CONSOLIDATED RETURN
PO BOX 280418
HARRISBURG PA 17128-0418**

If the qualifying electing nonresident individual owners' tax due exceeds their nonresident withholding tax payments, final payment is due with the PA-40 NRC or an extension request.

HOW TO PAY

FINAL PAYMENT OF NONRESIDENT WITHHOLDING TAX WITH THE PA-40 NRC

NOTE: Payments made equal to or greater than \$15,000 must be made electronically. Payments not made electronically will be subject to a penalty equal to 3% of the payment amount not to exceed \$500.

Payments can be made electronically via myPATH. See www.revenue.pa.gov for more information on making payments through myPATH.

Submit a check or money order made payable to the PA Dept. of Revenue in the same envelope with the PA-40 NRC. Enclose the PA-20S/PA-65 V Nonresident Withholding Payment Voucher (found on the department's website). Print the pass-through entity's federal employer identification number (FEIN) and 2025 PA-40 NRC on the check or money order. See WHERE TO FILE.

Do not staple the check or money order to your return.

COMPLETING THE PA-40 NRC

FOREIGN ADDRESS INSTRUCTIONS

If the pass-through entity is located outside the U.S., it is important to write the foreign address on the PA-40 NRC according to U.S. Postal Service standards.

Failure to use these standards may delay processing or any correspondence necessary to complete the processing of the return.

To comply with foreign address standards, use the following rules when completing the address portion of the PA-40 NRC:

- Eliminate apostrophes, commas, periods and hyphens. Write the address in all uppercase letters. Addresses should have no more than four lines and must be written in black ink or typewritten. Pencil is unacceptable.

- Write the name of the pass-through entity in the spaces provided. Mail may not be addressed to a person in one country “in care of” a person in another country. The address of items sent to general delivery must indicate the addressee’s full legal name.
- Write the first and second line of the address on the First Line of Address field in all capital letters.
- Write the state/province if one exists and the foreign postal number (ZIP code equivalent) on the Second Line of Address field separated by a comma. This field is the only field that should contain any punctuation.
- The State and ZIP code spaces should remain blank on the PA-40 NRC Nonresident Consolidated Income Tax Return.
- Write the two-character country code for the country in the Country Code field. You can find the appropriate Country Codes at <https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file>.

Providing the address in this format will better ensure that the department is able to contact the pass-through entity if we need additional information.

Below are examples of properly completed foreign addresses:

NAME: SILVER LAKE PARTNERS
FIRST LINE OF ADDRESS: 2045 ROYAL ROAD
SECOND LINE OF ADDRESS: ENGLAND, WIP 6HQ
CITY OR POST OFFICE: LONDON
STATE:
ZIP CODE:
COUNTRY CODE: UK

OR

NAME: SILVER LAKE PARTNERS
FIRST LINE OF ADDRESS: 1010 CLEAR STREET
SECOND LINE OF ADDRESS: CANADA, K1A 0B1
CITY OR POST OFFICE: OTTAWA
STATE:
ZIP CODE:
COUNTRY CODE: CA

If the pass-through entity’s address does not fit in the available spaces on the PA-40 NRC using this format, please include a separate statement with the return showing the complete address.

IDENTIFICATION INFORMATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

Enter the nine-digit FEIN of the pass-through entity.

PA S CORPORATION NAME OR PARTNERSHIP NAME

Enter the complete name of the pass-through entity.

FIRST LINE OF ADDRESS

Enter the street address. If the address has an apartment number, suite, or RR number, enter after the street address.



NOTE: If the street address along with the apartment number, suite, or RR number does not fit on the first line of address, enter the street address on the second line of address and the apartment number, suite, or RR number on the first line of address, if not an out-of-country address. For an out-of-country address, see FOREIGN ADDRESS EXAMPLES.

SECOND LINE OF ADDRESS

Enter the post office box, if applicable. If there is no post office box, leave the second line of address blank.

For an out-of-country address enter the country and/or foreign postal number. See FOREIGN ADDRESS EXAMPLES.



IMPORTANT: If the address has only a post office box, enter on the first line of address.

CITY, STATE, ZIP CODE AND COUNTRY CODE

Enter the appropriate information in each box. Write the first and second line of address on the first line of the address. Write the state/province if one exists and the foreign postal number (ZIP code equivalent) on the second line of the address, separated by a comma. Write the city in the space provided. Do not abbreviate. Write the two-character country code for the country in the Country Code field. You can find the appropriate Country Codes at <https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file>.

TYPE OF BUSINESS ENTITY

Fill in the appropriate oval.

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) CODE

Provide the six-digit federal NAICS code identified on Page 1 of federal Form 1120S or 1065.

AMENDED RETURN

If the return is amended, fill in the oval.

FINAL RETURN

If the pass-through entity is out of business, fill in this oval.

DATE OUT-OF-EXISTENCE

Enter the date the pass-through entity went out of existence (MMDDYY).

EXTENSION REQUESTED

Fill in the oval if the pass-through entity requested an extension of time to file the PA-40 NRC. For more information, refer to EXTENSION OF TIME TO FILE.

TOTAL NUMBER OF NONRESIDENT INDIVIDUALS

Enter the number of all nonresident individual owners as listed on Schedule NW, Section II.

NUMBER OF NONRESIDENT INDIVIDUALS ELECTING TO FILE ON THIS RETURN

Enter the number of qualifying electing nonresident individual owners included in the filing of the PA-40 NRC as listed on Schedule NW, Section II.

LINE INSTRUCTIONS

RECORDING DOLLAR AMOUNTS

Show money amounts in whole-dollars only. Eliminate any amount less than \$0.50 and increase any amount that is \$0.50 or more to the next highest dollar.

LINES 1 THROUGH 5


PENNSYLVANIA-SOURCE TAXABLE INCOME (LOSS)

Enter the Pennsylvania net taxable income (loss), by income class, from the PA Schedule NRK-1 of the qualifying electing nonresident individual owners. If a loss, fill in the oval next to the line.

LINE 6

TOTAL PA-TAXABLE INCOME

Add only the positive income amounts on Lines 1 through 5. Do not subtract losses. A loss in one class of income may not offset income or gain in another class of income.

 **TIP** Guaranteed payments for services, as shown on the PA Schedule NRK-1 of a qualifying electing nonresident individual owner, must be added to the appropriate class of income.

LINE 7


PA TAX DUE BEFORE ALLOWABLE CREDITS


Multiply the total on Line 6 by 3.07 percent (0.0307) to calculate the Pennsylvania income tax due before allowable credits.

LINE 8

2025 ESTIMATED PA TAX WITHHELD AND SUBMITTED FOR QUALIFYING ELECTING NONRESIDENT INDIVIDUAL OWNERS

Enter the total amount of estimated nonresident withholding payments made during the year that are allocated to the qualifying electing nonresident individual owners participating in the filing of this return as reported on Schedule NW, Section I, Line B. Also include any carryover credit from Line 14b of your 2024 PA-40 NRC allocated to qualifying electing nonresident individual owners.

 **CAUTION:** Any amount allocated to non-qualifying owners cannot be included on Line 8. The amounts for non-qualifying owners will be included on the tax returns filed by those taxpayers.

 **NOTE:** Although the income (loss), nonresident tax withheld, and tax credit amounts for non-qualifying

owners are not included on the PA-40 NRC, all non-qualifying individuals must be listed on the PA Schedule NW, Section II.

LINE 9


2025 EXTENSION PAYMENT

Enter the amount of the extension payment submitted on behalf of the PA-40 NRC.

LINE 10

TOTAL OTHER CREDITS

Add the amount of Other Credits from PA Schedule NRK-1, Line 7 for the restricted tax credit allocated to the qualifying electing nonresident individual owners and enter the amount on Line 10 of the PA-40 NRC. If multiple credits are included on Line 7 of the PA Schedule NRK-1 for the qualifying electing nonresident individual owners, a statement or worksheet must be included that provides a breakdown of the credits by amount for each credit and qualifying electing nonresident individual owner.

 **CAUTION:** Do not include amounts from Line 7 of the PA Schedules NRK-1 for non-qualifying owners. Do not report the carry-forward credit from the prior year PA-40 NRC on this line.

LINE 11

TOTAL PA CREDITS

Add Lines 8, 9 and 10.

LINE 12

TAX DUE

If Line 7 is more than Line 11, enter the difference. If the amount due is less than \$1, the department does not require payment but does require the entity to file the PA-40 NRC. See PA-20S/PA-65 V Annual Payment Voucher for submitting tax due amounts.

LINE 13

OVERPAYMENT

If Line 11 is more than Line 7, enter the difference. The department will not refund an overpayment less than \$1. Complete Lines 14a and/or 14b.

LINE 14A

REFUND AMOUNT

Enter the amount of Line 13 to be refunded to the pass-through entity.

LINE 14B

CREDITED AMOUNT

Enter the amount on Line 13 to be credited to the 2025 pass-through entity account.

Credits to be carried forward will automatically transfer to the entities' pass-through entity account to be reported on the PA-20S/PA-65, Schedule NW of the following reporting year. The department will not credit an overpayment of less than \$1.



The total of Lines 14a and 14b must equal Line 13.

WHO MUST SIGN

GENERAL PARTNER, PRINCIPAL OFFICER OR AUTHORIZED INDIVIDUAL SIGNATURE AND NAME

The PA-40 NRC must be signed and dated.

The pass-through entity has not submitted a valid PA-40 NRC unless it is properly signed. The person signing the return must be a general partner, limited liability company member, S corporation officer, authorized partner or representative, or a person expressly authorized to sign.

The pass-through entity official signing the return certifies by written declaration, under penalty of perjury, that he or she has personally examined the PA-40 NRC and its accompanying schedules and that, to the best of his or her knowledge, the PA-40 NRC is true, correct and complete.

The pass-through entity official that is responsible for signing the PA-40 NRC must sign it by hand; signature stamps or labels are not acceptable, and include his or her title, date, and daytime phone number.

The responsible official must submit all required schedules with the PA-40 NRC.

PREPARER'S SIGNATURE AND NAME

A paid preparer may sign original or amended returns by rubber stamp, mechanical device, or computer software

program. Pennsylvania follows federal guidelines for signature requirements for the preparer.

If a partner, shareholder or employee of the pass-through entity completes the PA-40 NRC the paid preparer's space should remain blank. In addition, anyone who prepares the PA-40 NRC, Nonresident Consolidated Income Tax Return, but does not charge the pass-through entity should not complete the paid preparer section.

Anyone who prepares a PA-40 NRC for a fee or incident to the performance of services for which the preparer charges a fee (e.g., an attorney provides legal services for a fee and includes for free) the preparation of the PA-40 NRC must complete the required paid preparer information listed below:

- Print or type the paid preparer's names in the space provided.
- Sign the return in the space provided for the paid preparer's signature.
- Fill in the other areas in the "Paid Preparer Use Only" section.
- Print or type the paid preparer's company or corporation name and federal employer identification number, if applicable.
- Print or type the paid preparer's Preparer Tax Identification Number (PTIN). If you are a paid preparer, you must use a PTIN issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return.
- Give a copy of the return to the taxpayer.

If someone prepares the return at no charge, the paid preparer's area need not be completed.