FILL IN FORM USING ALL CAPS.

DO NOT USE DASHES (-) OR SLASHES (/) IN ANY FIELD. ENTER DATES AS MMDDYYYY. USE WHOLE DOLLARS ONLY.

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DEPARTMENT USE ONLY

RCT-101 01-26 (FI) PAGE 1 OF 4
PA CORPORATE NET INCOME TAX REPORT 2025

PLEASE ENTER ALL DATES AS MMDDYYYY

START →

STEP A:

Tax Year Beginning _____ Tax Year Ending _____

STEP B:

Economic Nexus
Federal EIN _____ Parent Corporation FEIN _____
NAICS code
Corporation Name
Address Line 1
Address Line 2
City
State
ZIP
Province
Country Code
Foreign Postal Code
Address Change

IRS Filing Type A = 1120 B = 1120S
C = Other D = 1120F

STEP C:

- Initial Report
- Final Report (must include REV-861 and REV-181, where applicable)
- Amended Report
- File Period Change
- Change Fed Group
- 52-53 Week Filer
- S Corp filing as C Corp
- KOZ
- Royalty/Related Interest Add-Back (Act 52 of 2013)
- S Corp Taxable Built-in Gains
- Section 381/382/Merger NOLs
- Alternative Apportionment
- Claiming P.L. 86-272 Protection

SECTION A: GENERAL INFORMATION QUESTIONNAIRE

1. State of Incorporation:
2. Date of Incorporation: (MMDDYYYY)
3. Date Commenced Doing Business in PA:
4. Describe corporate activity in PA:
5. Describe corporate activity outside PA:
6. Other states in which taxpayer has activity:

7. Does this corporation own all or a majority of stock in other corporations? If yes, include the REV-798, Sched. X.

8. Has the federal government changed taxable income as originally reported for any period for which reports of change have not been filed? If yes, file the RCT-128C.

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Reset Entire Form RETURN TO TOP NEXT PAGE PRINT FORM

FEIN
TAX YEAR END
NAME

RCT-101 01-26 (FI) PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2025

SECTION B: SCHEDULE C-1: APPORTIONMENT SCHEDULE FOR CORPORATE NET INCOME TAX (Include RCT-106.)

Sales Factor

Sales - PA	1A	
Sales - Total	1B	
Sales Factor	1C	

Special Apportionment

Numerator	2A	
Denominator	2B	
Special Apportionment	2C	

USE WHOLE DOLLARS ONLY

SECTION C: PA CORPORATE NET INCOME TAX

1.	Income or loss from federal return on a separate-company basis.	1	
2.	**DEDUCTIONS:**		
	2A. Corporate dividends received (from REV-798, Sched. C-2, Line 7).	2A	
	2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	
	2C. Current yr. additional PA depreciation plus adjustment for sale (REV-1834, Sched. C-8, Line 8).	2C	
	2D. Current yr. additional PA qualified production property depreciation plus adjustment for sale (REV-1834, Sched. C-10, Line 5).	2D	
	2E. Current yr. PA research and experimental amounts (REV-1826, Sched. C-15, Section 2, Line 47E).	2E	
	2F. Intangible income or related interest income (REV-798, Sched. X; must include REV-798). See inst.	2F	
	2G. Other (from REV-860, Sched. OD) See instructions.	2G	
	TOTAL DEDUCTIONS - Add Lines 2A through 2G and enter the result on Line 2.	2	
3.	**ADDITIONS:**		
	3A. Taxes imposed on or measured by net income (from REV-860, Sched. C-5, Line 6).	3A	
	3B. Current yr. bonus depreciation (REV-1834, Sched. C-8, Line 3).	3B	
	3C. Current yr. qualified production property depreciation (REV-1834, Sched. C-10, Line 2).	3C	
	3D. Current yr. federal research and experimental deductions (REV-1826, Sched. C-15, Section 1, Line 1).	3D	
	3E. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3E	
	3F. Other (from REV-860, Sched. OA) See instructions.	3F	
	TOTAL ADDITIONS - Add Lines 3A through 3F and enter the result on Line 3.	3	
4.	Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	
5.	Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	
6.	Income or loss to be apportioned (Line 4 minus Line 5).	6	
7.	Apportionment (from Sched. C-1, 1C, or 2C if using Special Apportionment).	7	
8.	Income or loss apportioned to PA (Line 6 times Line 7).	8	
9.	Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	
10.	PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	
11.	Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	
12.	PA taxable income or loss (Line 10 minus Line 11).	12	
13.	Qualified Manufacturing Innovation and Reinvestment Deduction (cannot reduce tax liability by more than 50%).	13	
14.	PA CNI tax ((Line 12 – Line 13) times tax rate - See Instructions). If line 12 is less than zero , enter "0".	14	
15.	Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7: must include REV-803).	15	
16.	Tax Liability (Line 14 minus line 15).	16	

FEIN
TAX YEAR END
NAME

RCT-101 01-26 (FI) PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2025

SECTION D: PAYMENTS AND CREDITS

1.	Tax Liability (from SECTION C, line 16).	1	
2.	Credit for CNI Tax Withholding (from PA Sched. CP, line 16).	2	
3.	Estimated Payments & Credits on Deposit.	3	
4.	Restricted Credits (cannot exceed line 1).	4	
5.	Total Due/Overpayment (Line 1 minus Lines 2, 3, and 4).	5	
6.	Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities).	6	
7.	Refund (Amount to be refunded after offsetting all unpaid liabilities).	7	

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

☐ Direct Deposit Routing # Account #
C=Checking S=Savings

SECTION E: BULK SALE

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) ☐
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City
State
ZIP
Province
Country Code
Foreign Postal Code

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? ☐
If yes, the below section must be completed.

◊ = Own
R = Rent

	Street Address	City	County	KOZ/KOEZ

FEIN
TAX YEAR END
NAME

RCT-101 01-26 (FI) PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2025

SECTION G: CORPORATE OFFICER (Must sign affirmation below.)

CORPORATE OFFICERS

(See instructions.)

Must provide requested information for all filled officer positions.

	SSN	Last Name	First Name	MI
President/Managing Partner				
Vice President				
Secretary				
Treasurer/Tax Manager				

NAME
PHONE
EMAIL

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature	Date
PLEASE SIGN AFTER PRINTING.	

PREPARER'S INFORMATION

Firm FEIN
Firm Name
Preparer's Name
Preparer's SSN/PTIN
Phone
Email
Address Line 1
Address Line 2
City
State
ZIP
Province
Country Code
Foreign Postal Code

FORM BARCODE

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature	Date
PLEASE SIGN AFTER PRINTING.	