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DEPARTMENT USE ONLY

**RCT-128C** 01-26 (FI) **PAGE 1 OF 4**  
**REPORT OF CHANGE IN PA CORPORATE NET INCOME TAX 2025**

**STEP A:**

Tax Year Beginning [ ] Tax Year Ending [ ]

**STEP B:**

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 [ ]

**STEP C:**

- |                          |  |                          |                                 |
|--------------------------|--|--------------------------|---------------------------------|
| <input type="checkbox"/> | 52-53 Week Filer                                   | <input type="checkbox"/> | S Corp Taxable Built-in Gains   |
| <input type="checkbox"/> | S Corp filing as C Corp                            | <input type="checkbox"/> | Section 381/382/Merger NOLs     |
| <input type="checkbox"/> | KOZ  | <input type="checkbox"/> | Alternative Apportionment       |
| <input type="checkbox"/> | Royalty/Related Interest Add-Back (Act 52 of 2013) | <input type="checkbox"/> | Claiming P.L. 86-272 Protection |

**SECTION A:**

**USE WHOLE DOLLARS ONLY**

As required by Section 406 of the Tax Reform Code of 1971, the above-named corporation reports the following change(s) or correction(s) in its corporate net income as reported to or changed by the federal government.

- |     |  |    |     |
|-----|--|----|-----|
| 1.  | PA taxable income after change or correction in federal return | 1  | [ ] |
| 2.  | PA taxable income previously reported to the commonwealth      | 2  | [ ] |
| 2A. | 2A. Increase or decrease in PA taxable income                  | 2A | [ ] |
| 3.  | PA corporate net income tax after change                       | 3  | [ ] |
| 4.  | PA corporate net income tax before change                      | 4  | [ ] |
| 4A. | 4A. Increase or decrease in PA corporate net income tax        | 4A | [ ] |
| 5.  | Remittance made payable to the PA Department of Revenue        | 5  | [ ] |

**IMPORTANT:**

**NOTICE OF FINAL CHANGE WAS RECEIVED FROM THE INTERNAL REVENUE SERVICE OR AMENDED FEDERAL RETURN FILED ON** [ ]

**NOTE:** If the date is not provided, interest will be imposed from the original due date applicable to that tax year.  
Also, a \$5 a day penalty may be imposed for a late filed return.



FEIN  
TAX YEAR END

  

NAME

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**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**

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



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TAX YEAR END

  

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**SECTION D: PAYMENTS AND CREDITS**

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

**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: CORPORATE OFFICER** (Must sign affirmation below.)

**CORPORATE OFFICERS**

(See instructions.)

SSN

Last Name

First Name

MI

Must provide requested information for all filled officer positions.

President/Managing Partner	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Vice President	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Secretary	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Treasurer/Tax Manager	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

NAME

PHONE

EMAIL

I affirm under penalties prescribed by law, this report, including the accompanying explanations, is made in good faith and is a true and correct statement of the PA taxable income after final changes or corrections, as determined or accepted by the federal government, to the corporation's federal income tax return for the period.

<b>Corporate Officer Signature</b>	<b>Date</b>



