

DEPARTMENT USE ONLY

RCT-101 09-24 (FI) PAGE 1 OF 4 PA CORPORATE NET INCOME TAX REPORT 2024

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

STEP C:

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

SECTION A: GENERAL INFORMATION QUESTIONNAIRE

- State of Incorporation:
- Date of Incorporation: (MMDDYYYY)
- Date Commenced Doing Business in PA:
- Describe corporate activity in PA:
- Describe corporate activity outside PA:
- 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, Schedule 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.



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 **2C**
Apportionment

USE WHOLE DOLLARS ONLY

SECTION C: PA CORPORATE NET INCOME TAX

| | | | |
|------------|---|-----------|----------------------|
| 1. | Income or loss from federal return on a separate-company basis. | 1 | <input type="text"/> |
| 2. | DEDUCTIONS: | | |
| | 2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7). | 2A | <input type="text"/> |
| | 2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES). | 2B | <input type="text"/> |
| | 2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8). | 2C | <input type="text"/> |
| | 2D. Intangible income or related interest income (REV-798, Sched. X; must include REV-798). See inst. | 2D | <input type="text"/> |
| | 2E. Other (from REV-860, Schedule OD) See instructions. | 2E | <input type="text"/> |
| | TOTAL DEDUCTIONS - Add Lines 2A through 2E and enter the result on Line 2. | 2 | <input type="text"/> |
| 3. | ADDITIONS: | | |
| | 3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6). | 3A | <input type="text"/> |
| | 3B. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3). | 3B | <input type="text"/> |
| | 3C. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802). | 3C | <input type="text"/> |
| | 3D. Other (from REV-860, Schedule OA) See instructions. | 3D | <input type="text"/> |
| | TOTAL ADDITIONS - Add Lines 3A through 3D and enter the result on Line 3. | 3 | <input type="text"/> |
| 4. | Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3). | 4 | <input type="text"/> |
| 5. | Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934). | 5 | <input type="text"/> |
| 6. | Income or loss to be apportioned (Line 4 minus Line 5). | 6 | <input type="text"/> |
| 7. | Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment). | 7 | <input type="text"/> |
| 8. | Income or loss apportioned to PA (Line 6 times Line 7). | 8 | <input type="text"/> |
| 9. | Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934). | 9 | <input type="text"/> |
| 10. | PA taxable income or loss after apportionment (Line 8 plus Line 9). | 10 | <input type="text"/> |
| 11. | Total net operating loss deduction (from RCT-103, Part A, Line 4). | 11 | <input type="text"/> |
| 12. | PA taxable income or loss (Line 10 minus Line 11). | 12 | <input type="text"/> |
| 13. | Qualified Manufacturing Innovation and Reinvestment Deduction (cannot reduce tax liability by more than 50%). | 13 | <input type="text"/> |
| 14. | PA CNI tax ((Line 12 - Line 13) times tax rate - See Instructions). If line 12 is less than zero , enter "0". | 14 | <input type="text"/> |
| 15. | Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sch C-7; must include REV-803). | 15 | <input type="text"/> |
| 16. | Tax Liability (Line 14 minus line 15). | 16 | <input type="text"/> |
| 17. | Credit for CNI Tax Withholding (from PA Schedule CP, line 16). | 17 | <input type="text"/> |
| 18. | Estimated Payments & Credits on Deposit. | 18 | <input type="text"/> |
| 19. | Restricted Credits (cannot exceed line 16). | 19 | <input type="text"/> |
| 20. | Total Due/Overpayment (Line 16 minus lines 17, 18 and 19). | 20 | <input type="text"/> |



FEIN
TAX YEAR END

NAME

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SECTION D: TRANSFER/REFUND METHOD

- 1. Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities). 1
- 2. Refund (Amount to be refunded after offsetting all unpaid liabilities). 2

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.

O = Own
R = Rent

| | Street Address | City | County | KOZ/KOEZ |
|--------------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="checkbox"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="checkbox"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="checkbox"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="checkbox"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |



FEIN
TAX YEAR END

[Redacted FEIN and Tax Year End boxes]

NAME

[Redacted Name box]

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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 | [Redacted] | [Redacted] | [Redacted] | [Redacted] |
| Vice President | [Redacted] | [Redacted] | [Redacted] | [Redacted] |
| Secretary | [Redacted] | [Redacted] | [Redacted] | [Redacted] |
| Treasurer/Tax Manager | [Redacted] | [Redacted] | [Redacted] | [Redacted] |

NAME [Redacted]
 PHONE [Redacted]
 EMAIL [Redacted]

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 |
| [Redacted Signature] | [Redacted Date] |

PREPARER'S INFORMATION

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

FORM BARCODE [Redacted]

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 |
| [Redacted Signature] | [Redacted Date] |

