

**RCT-106** (SU) 03-24 (FI)  
**DETERMINATION OF  
APPORTIONMENT PERCENTAGE**  
INSERT SHEET  
FILE WITH RCT-101

Corporation Name \_\_\_\_\_

FEIN _____	Tax Year Beginning _____	Tax Year Ending _____
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SALES FACTOR	Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances) . . . . .			
2. Interest, Rents, Royalties . . . . .			
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer) . . . . .			
4. Other Sales (receipts only) . . . . .			
5. Partner's Share of Sales from Partnerships . . . . .			
6. Total Sales . . . . .		(A)	(B)

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C)      ●      - - - - - Carry (A), (B), and (C) to RCT-101, Schedule C-1, Lines 1A, 1B, and 1C.

**SPECIAL APPORTIONMENT**

Special apportionment to be completed only by railroad, truck, bus, airline, or qualified air freight forwarding companies; pipeline or natural gas companies; water transportation companies; or satellite television services providers. Refer to instructions.

(A) NUMERATOR \_\_\_\_\_ = (C)      ●      - - - - - Carry (A), (B), and (C) to RCT-101, Schedule C-1, Lines 2A, 2B, and 2C.

(B) DENOMINATOR \_\_\_\_\_

(C) Special Apportionment (Divide A by B; calculate to six decimal places.)