

## Instructions for PA-40 NRC-I Directory of Nonresident Owners (Individuals)

### Do Not Use This Schedule to List Entities

#### General Information

##### Purpose of Form

The PA-40 Schedule NRC-I is a directory used by PA S corporations, partnerships and limited liability companies filing as a partnerships or PA S corporations for federal income tax purposes to identify individual owners (partners, members, shareholders), the amount of withholding paid on behalf of the nonresident individual owners, and to identify if the nonresident individual has been included on a PA-40 NRC, Nonresident Consolidated Income Tax Return.

Any PA S corporation, partnership or limited liability company filing the PA-40 NRC, Nonresident Consolidated Income Tax Return on behalf of its qualifying electing nonresident individual owners (partners, members, shareholders) must submit:

- PA-40 Schedule NRC-I listing each nonresident individual owner; and
- PA-20S/PA-65 Schedules NRK-1 for each nonresident individual owner include on the PA-40 NRC, Nonresident Consolidated Income Tax Return.

#### Line Instructions

##### FEIN

Enter the 9-digit federal employer identification number (FEIN) of the entity or business as shown on the PA-20S/PA-65 Information Return.

##### Business Name

Enter the complete name of the entity or business as shown on the PA-20S/PA-65 Information Return.

##### Nonresident Individual Owners

Enter the 9-digit Social Security number of each nonresident individual owner.

##### Check Box If Owner is Included on the PA-40 NRC, Nonresident Consolidated Income Tax Return

Check the block for nonresident individual owners participating in the PA-40 NRC, Nonresident Consolidated Income Tax Return.

##### Name

Enter the name of every nonresident individual owner that received a PA-20S/PA-65 Schedule NRK-1 from a PA S corporation, partnership or limited liability company. If additional space is required, make copies of this schedule.



Note. The address for nonresident individuals will be reported on the PA-20S/PA-65 NRK-1 and the withholding will be reported on both the PA-40 Schedule NRC-I and PA-20S/PA-65 NRK-1, Line 6.

##### Amended Schedule

If this is an amended schedule, fill in the oval. The PA-40 Schedule NRC-I can only be amended for tax withheld or owner's percentage. No other amendment is allowed because an entity cannot be included on the PA-40 NRC, Nonresident Consolidated Income Tax Return.

PA-40 Schedule NRC-I may not be amended to include a newly electing nonresident individual owner or to reverse an election to include a nonresident individual owner.

##### Owner's Percentage of Ownership and Liabilities

Enter the nonresident individual owner's percentage of ownership and liabilities in decimals.

##### Tax Withheld for each Owner

Enter the amount of tax withheld for each individual owner. Enter whole dollars only.



Caution. Do not use more than one line per entry. If you enter a Social Security number in Lines 1 through 25, every field within that line must be completed.