



CORPORATION NAME _____ **REVENUE ID** _____ **TAX YEAR BEGINNING** _____
TAX YEAR ENDING _____

SCHEDULE OF NONBUSINESS INCOME

NONBUSINESS INCOME ALLOCATED INSIDE AND OUTSIDE PENNSYLVANIA

Description	A. Inside PA	B. Outside PA	C. Total
1. Net Rents and Royalties from Real Property			
2. Net Rents and Royalties from Tangible Personal Property			
3. Gains or Losses from Sale of Real Property			
4. Gains or Losses from Sale of Tangible Personal Property			
5. Gains or Losses from Sale of Intangible Personal Property			
6. Interest Income (Other than U.S. Securities)			
7. Royalties from Patents and Copyrights			
Total (Transfer Column A to RCT-101, Section C, Line 9 and Column C to RCT-101, Section C, Line 5)			

IMPORTANT

TAXPAYERS COMPLETING THIS SCHEDULE ARE REQUIRED TO PROVIDE THE FOLLOWING:

1. A statement identifying the state to which each item of nonbusiness income is allocated.
2. If any item of income claimed as nonbusiness income in PA is apportioned to any other state(s), a statement identifying the state(s) to which the income is apportioned and the percentage of the income apportioned to each state.
3. A statement explaining why the income is not subject to apportionment in PA under the U.S. Constitution.
4. Were any expenses, liabilities, deductions or credits claimed related to any items of nonbusiness income in the current or prior tax years?
 If yes, please specify by item of nonbusiness income, the amount of expenses, liabilities, deductions or credit claimed for each year.