



1322014105

Date Received (Official Use Only)

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PENNSYLVANIA BANK AND TRUST COMPANY
SHARES TAX REPORT

Revenue ID, Federal ID (FEIN), Parent Corporation (FEIN)

Taxpayer Name, First Line of Address, Second Line of Address, City, State, ZIP, Phone, Email

Shares Tax: 01/01/20__
Due Date: March 15

Check to Indicate a Change of Address, Send All Correspondence to the Preparer, Amended Report, First Report, Payment Made Electronically, KOZ/EIP, Last Report, Out of Existence as of, Indicate Type of Bank (Required): National Bank = A, State Bank = B, Trust Company = C

USE WHOLE DOLLARS ONLY

- 1a. Shares Tax (Page 2, Line 13)
1b. Loans Tax (Leave blank for tax periods beginning after Dec. 31, 2013.)
1c. Total Shares Tax
2. Total Estimated Payments
3. Total Payments Carried Forward From Prior Year Return
4. Total "Restricted" Tax Credits
5. Total Credit: (Line 2 plus Line 3 plus Line 4)
6. Tax Due: (If Line 1c is more than Line 5, enter the difference here.)
7. Remittance: (Include interest and penalty, if applicable)
8. OVERPAYMENT: (If Line 5 is more than Line 1c, enter the difference here.)
9. Refund: (Amount of Line 8 to be refunded after offsetting all unpaid liabilities)
10. Transfer: (Amount of Line 8 to be credited to the next tax year after offsetting all unpaid liabilities)

Grid for tax amounts corresponding to lines 1a-10.



Corporate Officer Information:

Officer Last Name, Officer First Name, Title of Officer, Social Security Number of Officer, Phone, Email

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.

Signature of Officer, Date

USE WHOLE DOLLARS ONLY

C

Calculation of End of Year Taxable Shares

1. Total Bank Equity Capital	1.	<input type="text"/>
2. Total Assets	2.	<input type="text"/>
3. Goodwill (See instructions)	3.	<input type="text"/>
4. Net Bank Equity (Line 1 minus Line 3)	4.	<input type="text"/>
5. Net Assets (Line 2 minus Line 3)	5.	<input type="text"/>
6. U. S. Obligations	6.	<input type="text"/>
7. Divide Line 6 by Line 5 (Carry to 6 decimal places)	7.	<input type="text"/>
8. Deduction for U. S. Obligations (Multiply Line 4 by Line 7)	8.	<input type="text"/>
9. Current End of Year Value of Shares (Subtract Line 8 from Line 4)	9.	<input type="text"/>

Calculation of Shares Tax

10. Current End of Year Value of Shares (Line 9 above)	10.	<input type="text"/>
11. Shares Tax Apportionment (Line 16 below)	11.	<input type="text"/>
12. Total Amount of Shares Subject to Tax (Line 10 times Line 11)	12.	<input type="text"/>
13. Tax (Line 12 times tax rate - See Instructions)	13.	<input type="text"/>

Calculation of Shares Tax Apportionment

14. Total Receipts Inside PA (from Page 3, Schedule A, Line 16a)	14.	<input type="text"/>
15. Total Receipts Everywhere (from Page 3, Schedule A, Line 16b)	15.	<input type="text"/>
16. Receipts Factor (Line 14 divided by Line 15)	16.	<input type="text"/>

Preparer's Information:



Firm Name

Firm FEIN

Address

City

State

ZIP

Individual Preparer Name

Phone

Email

Social Security Number or PTIN

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.

Signature of Preparer	Date
<input type="text"/>	<input type="text"/>

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Schedule A

Must be completed in its entirety if claiming apportionment.

C

Receipts Factor	INSIDE PENNSYLVANIA	EVERYWHERE
1. Receipts from Lease or Rental of Real Property	1a. <input type="text"/>	1b. <input type="text"/>
2. Receipts from Lease or Rental of Tangible Personal Property	2a. <input type="text"/>	2b. <input type="text"/>
3. Interest, Fees and Penalties in Connection with Loans Secured by Real Property	3a. <input type="text"/>	3b. <input type="text"/>
4. Interest, Fees and Penalties in Connection with Loans Not Secured by Real Property	4a. <input type="text"/>	4b. <input type="text"/>
5. Net Gains from Sale of Loans	5a. <input type="text"/>	5b. <input type="text"/>
6. Interest, Fees and Penalties Charged to Cardholders	6a. <input type="text"/>	6b. <input type="text"/>
7. Net Gains from Sale of Credit Card Receivables	7a. <input type="text"/>	7b. <input type="text"/>
8. Card Issuer's Reimbursement Fees	8a. <input type="text"/>	8b. <input type="text"/>
9. Receipts from Merchant's Discounts	9a. <input type="text"/>	9b. <input type="text"/>
10. ATM Fees	10a. <input type="text"/>	10b. <input type="text"/>
11. Loan Servicing Fees	11a. <input type="text"/>	11b. <input type="text"/>
12. Receipts from Services	12a. <input type="text"/>	12b. <input type="text"/>
13. Receipts from Investment/Trading Assets and Activities	13a. <input type="text"/>	13b. <input type="text"/>
14. Receipts from Sale or Disposition of Property	14a. <input type="text"/>	14b. <input type="text"/>
15. All Other Receipts	15a. <input type="text"/>	15b. <input type="text"/>
16. Total Receipts (Sum of Line 1 thru Line 15)	16a. <input type="text"/>	16b. <input type="text"/>
17. Receipts Factor (Line 16a divided by Line 16b - carry to six decimal places)		17. <input type="text"/>



**RCT-132B SCHEDULE A1
RECEIPTS FACTOR FOR BANK SHARES TAX**

CORPORATION NAME: _____ TAX PERIOD: **01/01/** _____

Act 52 of 2013 changed the manner in which institutions calculate bank shares tax, requiring institutions to include receipts from trading and investment assets/activities in the numerator of the receipts factor by choosing one of two alternate methods referenced in the statute as Method 1 or Method 2.

The taxpayer **must** complete this schedule to indicate which method is used to calculate the numerator of the receipts factor. This method must be used on **all** subsequent reports unless the Department of Revenue grants **PRIOR** approval to change methods. If you are changing your method, provide a copy of the revenue approval with the report (see instructions).

After the calculation is completed, the numerator must be carried to RCT-132B, Page 3, Schedule A, Line 13a

Taxpayers having **only trading assets/activities**: check here for Method 1.

Taxpayers having **only investment assets/activities** OR **both trading and investment assets/activities**: check here for Method 2.

Method 1 Numerator Calculation

Total receipts from trading assets/activities	X	$\frac{\text{All other PA receipts}}{\text{All other receipts}}$	=	Line13a PA numerator
	X	<div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 2px;"></div> <hr style="border: 0; border-top: 1px solid black; margin: 0;"/> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	=	

Method 2 Numerator Calculation

Total receipts from investment and trading assets/activities	X	$\frac{\text{Average value of PA assets that produce the receipts}}{\text{Average value of all such assets}}$	=	Line13a PA numerator
	X	<div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 2px;"></div> <hr style="border: 0; border-top: 1px solid black; margin: 0;"/> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	=	

