

PA SCHEDULE H-Corp
Corporate Partner Apportioned Business Income (Loss) PA-20S/PA-65 H-Corp (08-10) (FI) 2010

OFFICIAL USE ONLY

Apportionment for (Tax Type)

Capital Stock/Foreign Franchise and Corporate Net Income Taxes Capital Stock/Foreign Franchise Tax Only Corporate Net Income Tax Only

Name as shown on PA-20S/PA-65 Information Return Date the taxable period ended FEIN

Complete this schedule to apportion business income (loss) for partners who are business entities only. This schedule should be provided to partners who are business entities. If the partnership derives business income from sources within and outside Pennsylvania or totally within Pennsylvania, complete this schedule. Any partner who is a corporation will use its share of the information provided in the calculation of its own apportionment factor.

TABLE 1 - PROPERTY FACTOR Table with columns: Description, Inside PA (Beginning/End of Period), Inside and Outside PA (Beginning/End of Period). Rows include Inventory, Buildings and Depreciable Assets, Land, etc. Includes calculation lines for 1C and 1. (A), 1. (B).

TABLE 2 - PAYROLL FACTOR Table with columns: Description, Inside PA, Inside and Outside PA. Rows include Wages, salaries, commissions, Cost of goods sold, etc. Includes calculation lines for 2C and 2. (A), 2. (B).

TABLE 3 - SALES FACTOR Table with columns: Description, Inside PA, Inside and Outside PA. Rows include Sales (Net of Returns and Allowances), Interest, Rents, Royalties, etc. Includes calculation lines for 3C and 3. (A), 3. (B).

PA Apportionment. Add the amounts on Lines 1C, 2C, and 3C and divide by 100 if all three proportions apply.

Special Apportionment to be completed only by railroad, truck, bus, and airline entities, pipeline or natural gas entities and water transportation entities. (A) Numerator (B) Denominator