

PA SCHEDULE H-Corp
Corporate Partner Apportioned
Business Income (Loss)
PA-20S/PA-65 H-Corp (05-12) (FI) 2012

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 Description Inside PA Inside and Outside PA
Beginning of Period End of Period Beginning of Period End of Period
Real and Tangible Property Owned (Original Cost Value)
Inventory
Buildings and Depreciable Assets
Land
Other Real and Tangible Personal Property
Partnership's Share of Property Owned by Investee Partnerships
Less Construction in Progress (if included above)
Totals
Total Beginning and End of Period
Average Value (1/2 of Above)
Add: Corporate Tangible and/or Real Property Rented*
Investee Partnership Tangible and/or Real Property Rented *
Total Average Value
*Eight times net annual rental rate (Submit Schedule)
1C Property factor (divide A by B - calculate to six decimal places) X 5 =

TABLE 2 - PAYROLL FACTOR Description Inside PA Inside and Outside PA
Wages, salaries, commissions and other compensation to employees in:
Cost of goods sold
Compensation of officers
Salesmen's salaries and commissions
Other payroll
Partner's share of payroll from partnerships
Total Payroll
2C Payroll factor (divide A by B - calculate to six decimal places) X 5 =

TABLE 3 - SALES FACTOR Description Inside PA Inside and Outside PA
Sales (Net of Returns and Allowances)
Interest, Rents, Royalties
Gross Sales Price of Assets (Except securities)
Other Sales (receipts only)
Partner's share of sales from partnerships
Total Sales
3C Sales factor (divide A by B - calculate to six decimal places) X 90 =

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. (Refer to PA-20S/PA-65 Schedule H-Corp instructions) (A) Numerator (B) Denominator