

PA SCHEDULE H-Corp
 Corporate Partner Apportioned
 Business Income (Loss)
 PA-20S/PA-65 H-Corp (05-13) (FI) **2013**

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 | 1 (A) | | 1 (B) | |
| *Eight times net annual rental rate (Submit Schedule) | | | | |

| 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 | 2 (A) | 2 (B) |

| 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 | 3 (A) | 3 (B) |

| | |
|--|---|
| PA Apportionment. For CNI Tax use Table 3 Sales Factor only by dividing 3(A) by 3(B) | $\frac{\text{---} \bullet \text{---}}{\text{---} \bullet \text{---}}$ |
|--|---|

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 $\frac{\text{---} \bullet \text{---}}{\text{---} \bullet \text{---}}$ = $\text{---} \bullet \text{---}$
 (B) Denominator