

Instructions for PA-Schedule NRC-I

Directory of Nonresident Owners (Individuals)

Do Not Use This Schedule to List Entities


GENERAL INFORMATION

PURPOSE OF SCHEDULE

The PA-40 Schedule NRC-I is a directory used by PA S corporations, partnerships and entities formed as limited liability companies that are classified as partnerships or PA S corporations for federal income tax purposes to identify individual owners (partners, members, shareholders), the amount of withholding paid on behalf of the nonresident individual owners, and to identify if the nonresident individual has been included on a PA-40 NRC, Nonresident Consolidated Income Tax Return.

Any PA S corporation, partnership or entity formed as a limited liability company classified as a partnership or PA S corporation for federal income tax purposes filing the PA-40 NRC, Nonresident Consolidated Income Tax Return on behalf of its qualifying electing nonresident individual owners (partners, members, shareholders) must submit:

- PA-40 Schedule NRC-I listing each nonresident individual owner; and
- PA-20S/PA-65 Schedules NRK-1 for each nonresident individual owner included on the PA-40 NRC, Nonresident Consolidated Income Tax Return.

 **Note.** The PA-40 Schedule NRC-I should only be submitted with the PA-40 NRC Nonresident Consolidated Income Tax Return. Do not submit this schedule with any other Pennsylvania tax return.

COMPLETING THE PA-40 NRC-I

FEIN

Enter the nine-digit federal employer identification number (FEIN) of the entity or business as shown on the PA-20S/PA-65 Information Return.

Business Name

Enter the complete name of the entity or business as shown on the PA-20S/PA-65 Information Return.

LINE INSTRUCTIONS

Nonresident Individual Owners


Enter the nine-digit Social Security number of each nonresident individual owner.

Check Box If Owner is Included on the PA-40 NRC, Nonresident Consolidated Income Tax Return

Check the block for nonresident individual owners participating in the PA-40 NRC, Nonresident Consolidated Income Tax Return.

Name

Enter the name of every nonresident individual owner that received a PA-20S/PA-65 Schedule NRK-1 from the PA S corporation, partnership or limited liability company. If additional space is required, make copies of this schedule.

 **Note.** The address for nonresident individuals will be reported on the PA-20S/PA-65 NRK-1 and the

withholding will be reported on both the PA-40 Schedule NRC-I, filed with the PA-40 Nonresident Consolidated Income Tax Return ONLY and PA-20S/PA-65 NRK-1, Line 6.

Amended Schedule

If this is an amended schedule, fill in the oval. The PA-40 Schedule NRC-I can only be amended for SSN, tax withheld or owner's percentage changes. No other amendment is allowed because an entity cannot be included on the PA-40 NRC, Nonresident Consolidated Income Tax Return.


PA-40 Schedule NRC-I may not be amended to include a newly electing nonresident individual owner or to reverse an election to exclude a nonresident individual owner.

Owner's Percentage of Ownership and Liabilities

Enter the nonresident individual owner's percentage of ownership and liabilities in decimals.

Tax Withheld for each Owner

Enter the amount of tax withheld for each individual owner. Enter whole dollars only.

 **Caution.** Do not use more than one line per entry. If you enter a Social Security number in Lines 1 through 25, every field within that line must be completed.