


GENERAL INFORMATION

PURPOSE OF FORM

The PA-40 NRC, Nonresident Consolidated Income Tax Return, is a nonresident consolidated tax return used to report the income (losses), deductions, credits, etc. on behalf of qualifying electing nonresident individual owners of foreign or domestic PA S corporations, partnerships or entities formed as limited liability companies classified as partnerships or PA S corporations (further references are entitled as entity or entities) for federal income tax purposes.

 **Caution.** The PA-40 NRC, Nonresident Consolidated Income Tax Return, must be filed in paper form. It cannot be filed electronically.

WHO CANNOT BE INCLUDED IN A PA-40 NRC, NONRESIDENT CONSOLIDATED INCOME TAX RETURN

The entity may not include a nonresident owner (partner, member or shareholder) on the PA-40 NRC, Consolidated Income Tax Return, if the nonresident owner has not elected to join in the filing of the PA-40 NRC, Nonresident Consolidated Income Tax Return. See Maintaining Records Signed Statements

The entity may not include a nonresident owner (partner, member or shareholder) on the PA-40 NRC, Consolidated Income Tax Return, if the nonresident owner is a partner, member or shareholder in more than one entity with Pennsylvania-source income.


An estate or a trust **may not be included** in the filing of the PA-40 NRC, Nonresident Consolidated Income Tax Return, regardless of how the trust is taxed.

Another entity such as a partnership, S corporation or limited liability company **may not** be included in the filing of the PA-40 NRC, Nonresident Consolidated Income Tax Return.

WHO MAY FILE

An entity may file a PA-40 NRC, Nonresident Consolidated Income Tax Return, on behalf of its qualifying electing nonresident individual owners (partner, member, or shareholder). Please reference Maintaining Records – Signed Statements for further details.


There must be more than one nonresident owner included on the PA-40 NRC, Nonresident Consolidated Income Tax Return, to make an election to file this tax return and those owners must meet the filing requirements. See [What To File](#).

 **Note.** Include only the individual nonresident owners that elect to be included on the PA-40 NRC, Nonresident Consolidated Income Tax Return.

FILING THE PA-20S/PA-65 INFORMATION RETURN

The filing requirements for the PA-20S/PA-65 do not change if the entity files a PA-40 NRC, Nonresident Consolidated Income Tax Return.

If an entity filed a PA-40 NRC, Nonresident Consolidated Income Tax Return, on behalf of its qualifying electing nonresident individual owners, the entity is still required to file the PA-20S/PA-65 information return and issue PA-20S/PA-65 Schedules RK-1 and NRK-1 to its owners. Please refer to the instructions for the PA-20S/PA-65 Information Return.

 **Important.** If an entity formed as an S corporation or limited liability company classified as a partnership or PA S corporation for federal income tax purposes filed a PA-40 NRC, Nonresident Consolidated Income Tax Return, on behalf of its qualifying electing nonresident individual owners, the limited liability company is still required to file the RCT-101, PA Corporate Tax Report, and report capital stock/foreign franchise tax.

QUALIFYING TO FILE THE PA-40 NRC

The nonresidents of Pennsylvania must meet these requirements:


- The owner must be an individual whose tax year is the calendar year. An estate or a trust **may not be included** in the filing of the PA-40 NRC, Nonresident Consolidated Income Tax Return, regardless of how the trust is taxed. PA law 72 P.S. §7301 (I) defines individual as “a natural person and shall include the members of a partnership or association and the shareholders of a Pennsylvania S corporation.”
- The owner and the owner’s spouse must each be a domiciliary of a state or country other than Pennsylvania during the calendar year.
- The owner and the owner’s spouse must not maintain a permanent place of abode in Pennsylvania during calendar year.
- The owner must have no other Pennsylvania-taxable income derived from, or connected with Pennsylvania sources other than his or her distributive share of income (loss) for the calendar year. For example: The owner may not have more than one Pennsylvania-source of income.
- The owner must elect to join in the filing of the PA-40 NRC, Nonresident Consolidated Income Tax Return.


WHAT TO FILE

The election to be included in a PA-40 NRC, Nonresident Consolidated Income Tax Return, should be reviewed annually to assure the taxpayer meets the qualifications required for the election, and the entity's records clearly show all the information required for the current tax year, as listed below. See [Maintaining Records – Signed Statements](#).

The entity must complete PA-40 Schedule NRC-I, Directory of Nonresident Owners – Individuals. List every

nonresident individual partner, member, or shareholder (owner) that received a PA-20S/PA-65 Schedule NRK-1 from a PA S corporation, partnership or limited liability filing as an S corporation or partnership for federal income tax purposes.


 **Note.** If an entity filed a PA-40 NRC, Nonresident Consolidated Income Tax Return, on behalf of its qualifying electing nonresident individual owners, the owner(s) do not file the PA-40, Individual Income Tax Return.


 **Important.** The PA-40 NRC, Nonresident Consolidated Income Tax Return, must be filed separately from all other Pennsylvania tax returns.

ASSEMBLING THE PA-40 NRC, NONRESIDENT CONSOLIDATED INCOME TAX RETURN

Assemble the PA-40 NRC, Nonresident Consolidated Income Tax Return, in the following order:

- Signed original PA-40 NRC. Do not mail a photocopy.
- PA-40 Schedule NRC-I
- PA-20S/PA-65 Schedules NRK-1 for each nonresident individual owner included in the filing of the PA-40 NRC, Nonresident Consolidated Income Tax Return.

 **Caution.** The department will not accept federal Form 1065 or 1120S Schedule K-1 because the federal schedule does not properly reflect the classified Pennsylvania-taxable income amounts. Please do not attach the federal Schedules K-1 to the PA-40 NRC, Nonresident Consolidated Income Tax Return. The PA-20S/PA-65 Schedules NRK-1 submitted to nonresident individuals should reflect Pennsylvania-taxable income to nonresidents.


 **Important.** Do not create a substitute PA-40 NRC, Nonresident Consolidated Income Tax Return, that has not been approved by the department.

A spreadsheet is an unapproved and unacceptable tax form. Unapproved tax forms filed with the department may be rejected and returned to the taxpayer or tax return preparer. This may result in the imposition of interest and penalty. In addition, unapproved tax forms filed with the department may delay the processing of refunds. If you are filing any tax form other than an official tax form, please review Miscellaneous Tax Bulletin 2008-02 on the department's website.

MAINTAINING RECORDS SIGNED STATEMENTS

Every participating nonresident individual owner must make the election to be part of the PA-40 NRC, Nonresident Consolidated Income Tax Return, in writing each year. The elections must be maintained in the entity files. The entity must maintain for inspection at its principal office the following:

- A list of all nonresident owners with all pertinent information for the owners including the names (list by last name in alphabetical order), addresses, Social Security numbers, ownership interests, distributive shares of total taxable income, tax due before application of payments, credits, shares of tax withheld or payments, and shares of overpayment, if any.
- A signed statement from each qualified nonresident individual listed on the PA-40 Schedule NRC-I, Directory of Nonresident Owners – Individuals, evidencing the individual's election to join in filing a Pennsylvania consolidated group return for the taxable year.

 **Note.** The department does not have an official election form. It is the responsibility of the entity to keep the election form it receives from its participating nonresident individual owners as part of the entity's records. Do not submit the election form to the department.

EFFECT OF A CONSOLIDATED RETURN


Unless rejected, the department considers the PA-40 NRC, Nonresident Consolidated Income Tax Return, a return filed on behalf of a group of electing nonresident individuals that meet the individual filing requirements of Pennsylvania personal income tax law.

The department's acceptance of a PA-40 NRC, Nonresident Consolidated Income Tax Return, is conditional upon review to determine that it is a complete return and that all documentation was submitted.

This return is subject to revocation upon audit or review. The department retains the right at any time to require the filing of a PA-40, Individual Income Tax Return, from any of the individual partners or shareholders.

The department also retains the right to withdraw and modify the authority to

file a PA-40 NRC, Nonresident Consolidated Income Tax Return.

 **Important.** A participating individual owner may not change the election to file from PA-40 NRC, Nonresident Consolidated Income Tax Return, to a PA-40, Individual Income Tax Return, or vice versa after filing the Pennsylvania tax return.

Any electing nonresident individual owner that discovers other Pennsylvania-source income (loss) is responsible for filing a separate PA-40, Individual Income Tax Return, for such Pennsylvania-source income (loss). However, the nonresident individual owners may lose the benefit of offsetting losses in classes of income where there is income (loss) for the newly discovered Pennsylvania-source income (loss).

WHEN TO FILE

File the current year PA-40 NRC, Nonresident Consolidated Income Tax Return, on or before April 15, 2015, including an extension date of Oct. 15, 2015.


If the due date falls on a Saturday, Sunday, or business holiday, the entity must file its PA-40 NRC, Nonresident Consolidated Income Tax Return, no later than midnight on the first business day following the Saturday, Sunday, or business holiday. The U.S. Postal Service postmark date on the envelope is proof of timely filing. Pennsylvania follows the same tax year as federal rules.

If the return cannot be filed by the original due date, request an extension of time to file. See [Extension of Time To File](#).

If the return is not filed by the original due date or extended due date and the tax due is not paid by the original due date, the department imposes late filing and underpayment penalties.

Calendar-Year Entity

An entity must report all taxable income recognized between Jan. 1 and Dec. 31.

 **Caution.** The PA-40 NRC, Nonresident Consolidated Income Tax Return, cannot be filed on a fiscal year.

Fiscal-Year Entity

A fiscal year is a period of 12 consecutive months without regard to the calendar year. The fiscal year is designated by the calendar year in which it ends. A fiscal-year entity reports all taxable income recognized during the fiscal year.

An entity **cannot** file the PA-40 NRC, Nonresident Consolidated Income Tax Return, on a fiscal year.

However, fiscal-year entities **are** allowed to file the PA-40 NRC, Nonresident Consolidated Income Tax Return, on behalf of its nonresident individual owners as long as the nonresident individual qualifies and elects to be included in the filing.

The PA-40 NRC, Nonresident Consolidated Income Tax Return, will be filed for the calendar year in which the fiscal year of the entity ends. See [When To File](#).

Example. ABC Company has a fiscal year from July 1, 2013 until June 30, 2014. ABC Company would file the PA-20S/PA-65 Information Return, on the 2013 form – the beginning year of the entity. ABC Company would file the PA-40 NRC, Nonresident Consolidated Income Tax Return, on the 2014 form – the ending year of the entity. The Schedule NRK-1 for each owner allowed being included on the 2014 PA-40 NRC, Nonresident Consolidated Income Tax Return, verifies the income (loss) earned during ABC Company's fiscal year. The fiscal beginning and ending dates are also reported on Schedule NRK-1.

EXTENSION OF TIME TO FILE

If the entity cannot file its PA-40 NRC, Nonresident Consolidated Income Tax Return, on or before the original return due date, the entity must use REV-276, Application for Extension of Time to File, to file for a 6-month extension.

The department will not grant an extension for more than 6 months except for taxpayers outside the U.S.

An extension for the PA-40 NRC, Nonresident Consolidated Income Tax Return, is filed separately from extensions for business returns since nonresident individuals may not file on a fiscal year basis. A federal extension does not grant an extension of time to file the PA-40 NRC, Nonresident Consolidated Income Tax Return.

An extension of time to file the PA-40 NRC, Nonresident Consolidated Income Tax Return, does not extend the filing deadline for any other Pennsylvania tax return. An entity must obtain a separate extension of time to file all other Pennsylvania tax returns.

Qualifying for the Extension

When a PA S corporation or partnership requests an extension of time to file the

PA-40 NRC, Nonresident Consolidated Income Tax Return, it extends the filing time for its qualifying electing nonresident owners also.

An extension of time to file a PA-40 NRC, Nonresident Consolidated Income Tax Return, does not extend the time for full payment of the catch-up nonresident withholding tax, nor does it preclude the assessment of penalty and interest for underpayment of tax due. Pay in full the amount reasonably estimated as the catch-up nonresident withholding tax due on or before the original due date.

How To Obtain an Extension of Time to File

1. Properly estimate the entity's current year nonresident withholding tax liability using the information available to you.
2. Enter the entity's tax liability on REV-276.
3. File REV-276 on or before the original return due date of the entity's return along with a check or money order for the current year nonresident withholding tax liability.

File REV-276 in sufficient time before the return due date. The return due date is usually April 15 for calendar-year filers and the 15th day of the fourth month following the close of the fiscal year for fiscal-year filers. The department will not send a letter granting the extension however you will receive notification in the event the extension is denied.

Mail Form REV-276 To:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280504
HARRISBURG PA 17128-0504

File a Paper REV-276

A REV-276 can only be filed in paper form. When requesting an extension for the PA-40 NRC, it cannot be filed electronically.


HOW TO FILE THE PA-40 NRC, CONSOLIDATED INCOME TAX RETURN WITH AN EXTENSION

When filing a PA-40 NRC, Nonresident Consolidated Income Tax Return, for which an extension was requested, the entity must:

- Fill in the "Extension Requested" oval at the top of the PA-40 NRC, Nonresident Consolidated Income Tax Return.

- If the entity submitted a form REV-276, Application for Extension of Time to File, it should not submit the extension paperwork with the PA-40 NRC, Nonresident Consolidated Income Tax Return.

The department will not grant an extension of time to file the PA-40 NRC, Nonresident Consolidated Income Tax Return, for longer than 6 months except in the case of a taxpayer outside the U.S.

 **Note.** Do not submit REV 276, Application for Extension of Time to File, with the PA-40 NRC, Nonresident Consolidated Income Tax Return.

Extension Due Dates


See [When to File](#).

WHEN TO AMEND THE PA-40 NONRESIDENT CONSOLIDATED INCOME TAX RETURN

Over-Reported Income (Refund Claim)

If the entity over reported income, failed to claim allowable credits, failed to report allowable deductions, or events transpired that decreased its reportable Pennsylvania-taxable income, including an IRS Report of Change, the entity must file an amended PA-40 NRC, Nonresident Consolidated Income Tax Return.

The amended return must be filed within three years of the original due date of the PA-40 NRC, Nonresident Consolidated Income Tax Return.

 **Note.** An amended return should not be filed requesting a refund after the statute of limitations for a tax period has expired (three years from the original or extended due date). Additionally you may not file an amended return after the department has issued an assessment for the same taxable issues.

The amended PA-20S/PA-65 Schedules NRK-1 must show the corrected Pennsylvania-taxable income, so the nonresident shareholders or partners can report the correct income on their Pennsylvania tax return.

In order to obtain any refunds, owners must also file an amended Pennsylvania tax return within three years of the original due date of their return.

Under-Reported Income (Tax Due)


If the entity under reported income, erroneously claimed credits or deductions to which it was not entitled, or events transpired that increased reportable Pennsylvania-taxable income, including an IRS Report of Change, the entity must file an amended PA-40 NRC, Nonresident Consolidated Income Tax Return, within 30 days from the determination of such increase. The amended PA-20S/PA-65 Schedules NRK-1 must show the corrected Pennsylvania-taxable income so the nonresident shareholders can report the correct Pennsylvania income on their Pennsylvania tax return.

The entity and owners must also file an amended Pennsylvania tax return within 30 days of the discovery of the error to report any increase in income for taxes due.

HOW TO AMEND THE PA-40 NONRESIDENT CONSOLIDATED INCOME TAX RETURN

If after filing the PA-40 NRC, Nonresident Consolidated Income Tax Return, an entity discovers that an incorrect return has been submitted to the department and/or federal Form 1065 or federal Form 1120S has been amended or if the Internal Revenue Service changes or corrects any item of income, gain or loss previously reported, the entity must submit an amended PA-40 NRC, Nonresident Consolidated Income Tax Return, to the Pennsylvania Department of Revenue.

To amend your original 40 NRC, Nonresident Consolidated Income Tax Return, use a tax return form for the tax year that is to be amended and fill in the "Amended Information Return" oval at the top of the tax return. Do not send a copy of your original return. Complete the return by entering the corrected information and submit it with the amended PA-20S/PA-65 Schedules NRK-1. Clearly mark the "Amended Schedule" oval on PA-20S/PA-65 Schedules NRK-1 and provide a copy to each owner. See [Where to File](#).

 **Important.** If an amended PA-20S/PA-65 Schedule NRK-1 is issued, the original PA-40 NRC, Nonresident Consolidated Income Tax Return, must also be amended to reflect the changes on the PA-20S/PA-65 Schedule NRK-1.

WHERE TO FILE

Any entity filing on behalf of its qualifying electing nonresident individual owners must submit a PA-40 NRC, Nonresident Consolidated Income Tax Return, with or without payment and the appropriate schedules to:

PA DEPARTMENT OF REVENUE
CONSOLIDATED RETURN
PO BOX 280418
HARRISBURG PA 17128-0418

If the tax of the nonresident owners exceeds the nonresident withholding tax payments, the entity must pay the deficiency by the date prescribed for filing the PA-40 NRC, Nonresident Consolidated Income Tax Return. The entity makes the final/catch-up payment with the PA-40 NRC, Nonresident Consolidated Income Tax Return, or with an extension request.

HOW TO PAY

Final Payment of Nonresident Withholding Tax with the PA-40 NRC, Consolidated Income Tax Return

Submit a check or money order made payable to the PA Dept. of Revenue in the same envelope with the PA-40 NRC, Nonresident Consolidated Income Tax Return. If available, enclose the 2014 Nonresident Withholding Tax Payment substitute voucher (approved vendor form). Print the entity's federal employer identification number (FEIN) and 2014 Final Nonresident Withholding on the check or money order. See [Where to File](#).

Do not staple the check or money order to your return.

COMPLETING PA-40 NRC

FOREIGN ADDRESS INSTRUCTIONS

If the entity is located outside the U.S., it is important to write the foreign address on the PA-40 NRC, Nonresident Consolidated Income Tax Return, according to U.S. Postal Service standards.

Failure to use these standards may delay processing or any correspondence necessary to complete the processing of the return.

To comply with foreign address standards, use the following rules when completing the address portion of the

PA-40 NRC, Nonresident Consolidated Income Tax Return.

- Eliminate apostrophes, commas, periods and hyphens. Write the address in all uppercase letters. Addresses should have no more than five lines and must be written in ink or typewritten. Pencil is unacceptable.
- Write the name of the entity in the spaces provided. Mail may not be addressed to a person in one country "in care of" a person in another country. The address of items sent to general delivery must indicate the addressee's full legal name.
- Write the address in the space provided, including street and building name and number, apartment or suite numbers, city name and city or provincial codes. All lines of the delivery address should appear in all capital letters. The house number and street address or box number must appear when mail is addressed to towns or cities.
- Write only the name of the country in the space provided for the city or post office.
- **Do not** include any entries in the state field other than "OC" for Out-of-Country. The ZIP code spaces should remain blank on the PA-40 NRC, Nonresident Consolidated Income Tax Return.

Providing the address in this format will better ensure that the department is able to contact the entity if we need additional information.

Below are two examples of properly completed foreign addresses.

Foreign Address Examples

Name: DIETRICH ENTERPRISES
Address 1: HARTMANNSTRASSE 7
Address 2: 5300 BONN 1
City: FEDERAL REPUBLIC OF GERMANY
State: OC
ZIP Code: Leave Blank

OR

Name: DIETRICH ENTERPRISES
Address 1: 117 RUSSELL DR
Address 2: LONDON W1PGHQ
City: ENGLAND
State: OC
ZIP Code: Leave Blank

Canada (Only) Address Example

The following address format may be used when the postal address delivery zone number is included in the address:

Name: NORTH BY NORTHWEST CO
Address 1: 1010 CLEAR ST
Address 2: OTTAWA ONT K1A OB1
City: CANADA
State: OC
ZIP Code: Leave Blank



Note. For a Canadian address, two spaces must exist between the province abbreviation and the postal code. Please review previous example where "ONT" (province abbreviation) and "K1A OB1" (postal code) are shown with the proper address format, separated by two spaces.

If the entity's address does not fit in the available spaces on the PA-40 NRC, Nonresident Consolidated Income Tax Return, using this format, please include a separate statement with the return showing the complete address.

PA-40 NRC FORM

Federal Employer Identification Number (FEIN)

Enter the nine-digit FEIN of the PA S corporation or partnership.

PA S Corporation Name or Partnership Name

Enter the complete name of the entity or business.

First Line of Address

Enter the street address. If the address has an apartment number, suite, or RR number, enter after the street address.



Note. If the street address along with the apartment number, suite, or RR number does not fit on the first line of address, enter the street address on the second line of address and the apartment number, suite, or RR number on the first line of address.

Second Line of Address

Enter the post office box, if applicable. If there is no post office box, leave the second line of address blank.

For a foreign address enter the city or municipal designation. See [Foreign Address Example](#).

For a Canadian address, enter the city and postal delivery zone number. See the example for [Canada](#).



Important. If the address has only a post office box, enter on the first line of address.

City, State and ZIP Code

Enter the appropriate information in each box. For foreign address, the bottom lines of the address should show only the country name, written in full (no abbreviations) and in capital letters. See [Foreign Address Instructions](#).

FILL IN THE APPLICABLE OVAL

Type of Business Entity

Fill in the appropriate oval

North American Industry Classification System (NAICS) Code

Provide your six-digit federal NAICS code identified on Page 1 of your federal Form 1120S or 1065.

Amended Return

If the return is amended, fill in the oval. An amended PA-40 NRC, Nonresident Consolidated Income Tax Return, can only be filed to adjust the amounts on a return for increases or decreases in amounts due to amendments made by the entity to PA-20S/PA-65 Schedule NRK-1 or to correct errors. An amended PA-40 NRC, Nonresident Consolidated Income Tax Return, cannot be filed to include a newly electing nonresident individual owner or to reverse an election to include a nonresident individual owner income.

Final Return

If the PA S corporation, partnership or limited liability company is out of business, fill in this oval.

Date Out-of-Existence

Enter the date the entity went out of existence (MMDDYY).

Extension Requested

Fill in the oval if the entity requested an extension of time to file the PA-40 NRC, Nonresident Consolidated Income Tax Return. For more information, refer to [Extension of Time To File](#).

Total Number of Nonresident Individuals

Enter the number of all nonresident owners. Submit the PA-40 Schedule NRC-I, Directory of Nonresident Owners - Individuals.

Number of Nonresident Individuals Electing to File on this Return

Enter the number of eligible nonresident individual owners electing to file on the PA-40 NRC, Nonresident Consolidated Income Tax Return.



TIP A PA-20S/PA-65 Schedule NRK-1 for each electing nonresident individual owner must accompany the PA-40 NRC, Nonresident Consolidated Income Tax Return.

LINE INSTRUCTIONS

LINES 1 THROUGH 5

Pennsylvania-Source Taxable Income (Loss)

Enter the Pennsylvania net taxable income (loss), by income class, from the PA-20S/PA-65 Schedule NRK-1 of the electing nonresident individual owners. If a loss, fill in the oval next to the line.

LINE 6

Total PA-Taxable Income

Add the income on Lines 1 through 5. Do not add losses because different classes of income cannot be offset.



TIP Guaranteed payments for services, as shown on the PA-20S/PA-65 Schedule NRK-1 of a nonresident consolidated electing partner, must be added to the appropriate class of income.

LINE 7

PA Tax Due Before Allowable Credits


Multiply the total on Line 6 by 3.07 percent (0.0307) to calculate the Pennsylvania income tax due before allowable credits.

LINE 8

Total PA Tax Withheld and Submitted from Electing Nonresident Individual Owners (Including carryover credit from the prior year)

Enter the total of each electing nonresident individual's portion of tax withheld and reported on the PA-20S/PA-65 Schedules NRK-1, Line 6. This figure comes from the withholding account and includes quarterly

payments, as well as any carry-over credit from the prior year.

 **Note.** Failure to remit quarterly withholding tax payments for all nonresident owners will result in the imposition of interest, penalty and estimated underpayment penalty. Please review REV-413 P/S on the department's website.

LINE 9

Total Other Credits

If there is an amount on Line 9, submit a PA-20S/PA-65 Schedule OC with a supporting statement. The statement should list the name of the credit(s) passed through to the entity's owners.

LINE 10

Total PA Credits

Add Lines 8 and 9.

LINE 11

Tax Due

If Line 7 is more than Line 10, enter the difference. If the amount due is less than \$1, the department does not require payment but does require the entity to file the PA-40 NRC, Nonresident Consolidated Income Tax Return.

LINE 12

Overpayment

If line 10 is more than Line 7, enter the difference. The department will not refund an overpayment less than \$1. Complete Lines 13a and/or 13b.

LINE 13A


Refund Amount

Enter the amount of Line 12 to be refunded to the PA S corporation, partnership or entity formed as a limited liability company that is classified as a partnership or PA S corporation for federal income tax purposes.

LINE 13B

Credited Amount

Enter the amount of Line 12 to be credited to the 2015 nonresident withholding account. The department will not credit an overpayment of less than \$1.

 The total of Lines 13a and 13b must equal Line 12.

WHO MUST SIGN

General Partner, Principal Officer or Authorized Individual Signature and Name

The PA-40 NRC, Nonresident Consolidated Income Tax Return, must be signed and dated.

The entity has not filed a valid PA-40 NRC, Nonresident Consolidated Income Tax Return, unless it is properly signed. The individual signing the return must be a general partner, limited liability company member, S corporation officer, and/or authorized partner or representative or individual expressly authorized to sign.

The entity official signing the return verifies by written declaration, under penalties of perjury, that he or she personally has examined the PA-40 NRC, Nonresident Consolidated Income Tax Return, and its accompanying schedules and to the best of his or her knowledge, the PA-40 NRC, Nonresident Consolidated Income Tax Return, is true, correct and complete.

The entity official that is responsible for signing the PA-40 NRC, Nonresident Consolidated Income Tax Return, must sign it by hand; signature stamps or labels are not acceptable, and include his or her title, date, and daytime phone number.

The responsible official must submit all required schedules with the PA-40 NRC, Nonresident Consolidated Income Tax Return, including the PA-40 NRC-I and PA-20S/PA-65 Schedules NRK-1 for each individual owner included in the filing.

Preparer's Signature and Name

A paid preparer may sign original or amended returns by rubber stamp,

mechanical device, or computer software program. Pennsylvania follows federal guidelines for signature requirements for the preparer.

If a partner, shareholder or employee of the entity completes the PA-40 NRC, Nonresident Consolidated Income Tax Return, the paid preparer's space should remain blank. In addition anyone who prepares the PA-40 NRC, Nonresident Consolidated Income Tax Return, but does not charge the entity should not complete the paid preparer section.

Anyone who prepares a PA-40 NRC, Nonresident Consolidated Income Tax Return for a fee or incident to the performance of services for which the preparer charges a fee e.g. an attorney provides legal services for a fee and includes for free, the preparation of the PA-40 NRC, Nonresident Consolidated Income Tax Return, must complete the required paid preparer information listed below:

- Print or type the paid preparer's names in the space provided.
- Sign the return in the space provided for the paid preparer's signature.
- Fill in the other areas in the "Paid Preparer Use Only" section.
- Print or type the paid preparer's company or corporation name and federal employer identification number, if applicable.
- Print or type the paid preparer's Preparer Tax Identification Number (PTIN). If you are a paid preparer, you must use a PTIN issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return.
- Give a copy of the return to the taxpayer.

If someone prepares the return at no charge, the paid preparer's area need not be completed.