pennsylvania
DEPARTMENT OF REVENUE

1322014105

Date Received (Official Use Only)

RCT-132B (02-15) **PAGE 1 OF 4**
PENNSYLVANIA BANK AND TRUST COMPANY
SHARES TAX REPORT

Revenue ID

Federal ID (FEIN)

Parent Corporation (FEIN)

Taxpayer Name

First Line of Address

Second Line of Address

City   State   ZIP

Phone

Email

Shares Tax: **01/01/20_ _**
Due Date: March 15

Check to Indicate a Change of Address ☐
Send All Correspondence to the Preparer ☐
Amended Report ☐
First Report ☐
Payment Made Electronically ☐
KOZ/EIP ☐

Last Report ☐

Out of Existence as of:

Indicate Type of Bank (Required): ☐
National Bank = A,
State Bank = B,
Trust Company = C

USE WHOLE DOLLARS ONLY

1a. Shares Tax (Page 2, Line 13)	1a.	
1b. Loans Tax (Leave blank for tax periods beginning after Dec. 31, 2013.)	1b.	
1c. Total Shares Tax	1c.	
2. Total Estimated Payments	2.	
3. Total Payments Carried Forward From Prior Year Return	3.	
4. Total "Restricted" Tax Credits	4.	
5. Total Credit: (Line 2 plus Line 3 plus Line 4)	5.	
6. Tax Due: (If Line 1c is more than Line 5, enter the difference here.)	6.	
7. Remittance: (Include interest and penalty, if applicable)	7.	
8. OVERPAYMENT: (If Line 5 is more than Line 1c, enter the difference here.)	8.	
9. Refund: (Amount of Line 8 to be refunded after offsetting all unpaid liabilities)	9.	
10. Transfer: (Amount of Line 8 to be credited to the next tax year after offsetting all unpaid liabilities)	10.	

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Corporate Officer Information:

Officer Last Name

Officer First Name

Title of Officer

Social Security Number of Officer

Phone

Email

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Signature of Officer   **Date**

1322014205

C

Revenue ID

USE WHOLE DOLLARS ONLY

Calculation of End of Year Taxable Shares

1.	Total Bank Equity Capital	1.
2.	Total Assets	2.
3.	Goodwill (See instructions)	3.
4.	Net Bank Equity (Line 1 minus Line 3)	4.
5.	Net Assets (Line 2 minus Line 3)	5.
6.	U. S. Obligations	6.
7.	Divide Line 6 by Line 5 (Carry to 6 decimal places)	7.
8.	Deduction for U. S. Obligations (Multiply Line 4 by Line 7)	8.
9.	Current End of Year Value of Shares (Subtract Line 8 from Line 4)	9.

Calculation of Shares Tax

10.	Current End of Year Value of Shares (Line 9 above)	10.
11.	Shares Tax Apportionment (Line 16 below)	11.
12.	Total Amount of Shares Subject to Tax (Line 10 times Line 11)	12.
13.	Tax (Line 12 times tax rate – See Instructions)	13.

Calculation of Shares Tax Apportionment

14.	Total Receipts Inside PA (from Page 3, Schedule A, Line 16a)	14.
15.	Total Receipts Everywhere (from Page 3, Schedule A, Line 16b)	15.
16.	Receipts Factor (Line 14 divided by Line 15)	16.

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Preparer's Information:

Firm Name

Firm FEIN

Address

City

State

ZIP

Individual Preparer Name

Phone

Email

Social Security Number
or PTIN

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Signature of Preparer

Date

1322014305

Revenue ID

Must be completed in its entirety if claiming apportionment.

Receipts Factor		**INSIDE PENNSYLVANIA**		**EVERYWHERE**
1. Receipts from Lease or Rental of **Real** Property	1a.		1b.	
2. Receipts from Lease or Rental of **Tangible** Personal Property	2a.		2b.	
3. Interest, Fees and Penalties in Connection with Loans Secured by Real Property	3a.		3b.	
4. Interest, Fees and Penalties in Connection with Loans Not Secured by Real Property	4a.		4b.	
5. Net Gains from Sale of Loans	5a.		5b.	
6. Interest, Fees and Penalties Charged to Cardholders	6a.		6b.	
7. Net Gains from Sale of Credit Card Receivables	7a.		7b.	
8. Card Issuer's Reimbursement Fees	8a.		8b.	
9. Receipts from Merchant's Discounts	9a.		9b.	
10. ATM Fees	10a.		10b.	
11. Loan Servicing Fees	11a.		11b.	
12. Receipts from Services	12a.		12b.	
13. Receipts from Investment/Trading Assets and Activities	13a.		13b.	
14. Receipts from Sale or Disposition of Property	14a.		14b.	
15. All Other Receipts	15a.		15b.	
16. Total Receipts (Sum of Line 1 thru Line 15)	16a.		16b.	
17. Receipts Factor (Line 16a divided by Line 16b - carry to six decimal places)			17.	

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RCT-132B SCHEDULE A1
RECEIPTS FACTOR FOR BANK SHARES TAX

CORPORATION NAME: _____ TAX PERIOD: **01/01/** _____

Act 52 of 2013 changed the manner in which institutions calculate bank shares tax, requiring institutions to include receipts from trading and investment assets/activities in the numerator of the receipts factor by choosing one of two alternate methods referenced in the statute as Method 1 or Method 2.

The taxpayer **must** complete this schedule to indicate which method is used to calculate the numerator of the receipts factor. This method must be used on **all** subsequent reports unless the Department of Revenue grants **PRIOR** approval to change methods. If you are changing your method, provide a copy of the revenue approval with the report (see instructions).

After the calculation is completed, the numerator must be carried to RCT-132B, Page 3, Schedule A, Line 13a

[ ] Taxpayers having **only trading assets/activities**: check here for Method 1.

[ ] Taxpayers having **only investment assets/activities** OR **both trading and investment assets/activities**: check here for Method 2.

Method 1 Numerator Calculation

Total receipts from
trading assets/activities

X

$$\frac{\text{All other PA receipts}}{\text{All other receipts}}$$

=

Line13a
PA numerator

[   ] X [   ] = [   ]

Method 2 Numerator Calculation

Total receipts from investment
and trading assets/activities

X

$$\frac{\text{Average value of PA assets that produce the receipts}}{\text{Average value of all such assets}}$$

=

Line13a
PA numerator

[   ] X [   ] = [   ]

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