REV-798 CT (05-14)

pennsylvania
DEPARTMENT OF REVENUE

FILL IN FORM USING ALL CAPS
DO NOT USE DASHES (-) OR SLASHES (/) IN ANY FIELD
ENTER DATES AS MMDDYYYY USE WHOLE DOLLARS ONLY

SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

MMDDYYYY

START

CORPORATION NAME _____ **REVENUE ID** _____ **TAX YEAR BEGINNING** _____ **TAX YEAR ENDING** _____

1	Federal Schedule C, Line (20), Total Deductions	1	
2	Federal Schedule C, Line (15), Foreign Dividend Gross-Up (Section 78)	2	
3	Dividends from less-than-20-percent-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 70 percent - 0.70	3	
4	Dividends from 20-percent-or-more-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 80 percent - 0.80	4	
5	Dividends listed on Lines (13) and (14) of federal Schedule C from foreign corporations that meet the "80 percent voting and value test" of IRC § 1504(a)(2) and otherwise would qualify for 100 percent deduction under IRC § 243(a)(3) if they were a domestic corporation. **Do not list any amounts included in Item 4.**	5	
6	**Total PA Dividend Deduction** - Add Lines 1, 2, 3, 4 and 5. Enter this amount at Section C, Line (2A) on RCT-101.	6	

SCHEDULE X

Taxpayers completing this schedule must provide beginning and ending consolidating schedules reflecting the activity of all members of the consolidated group, along with all consolidations and eliminations.

CORPORATION NAME _____ **REVENUE ID** _____ **TAX YEAR BEGINNING** _____ **TAX YEAR ENDING** _____

Name	File in PA	Revenue ID	EIN

Name, SSN, EIN and/or Revenue ID of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID

Reset Entire Form

PRINT FORM