FILL IN FORM USING ALL CAPS. DO NOT USE DASHES (-) OR SLASHES (/) IN ANY FIELD.

ENTER DATES AS MMDDYYYY. USE WHOLE DOLLARS ONLY.

REV-798 (CT) 06-18 (FI)

pennsylvania
DEPARTMENT OF REVENUE

# 2017

## SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

MMDDYYYY

TAX YEAR BEGINNING _____

START → CORPORATION NAME _____ REVENUE ID _____ 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 10-percent-owned foreign corporations listed on Line (14) of federal Schedule C x 1.0 | 3 | |
| 4 | Dividends from less-than-20-percent-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 70 percent - 0.70 | 4 | |
| 5 | Dividends from 20-percent-or-more-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 80 percent - 0.80 | 5 | |
| 6 | 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 5.** | 6 | |
| 7 | RTT Dividend only (from REV-798A, Line 4) | 7 | |
| 8 | **Total PA Dividend Deduction** - Add Lines 1 through 7. Enter this amount on RCT-101, Section B, Line 2A. | 8 | |

## SCHEDULE X

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

TAX YEAR BEGINNING _____

CORPORATION NAME _____ REVENUE ID _____ TAX YEAR ENDING _____

| Name | File in PA | Revenue ID | EIN |
|---|---|---|---|
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**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

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