



1120021105

Date Received (Official Use Only)

**RCT-112** 09-21 (FI) **PAGE 1 OF 6**  
**GROSS RECEIPTS TAX (GRT) REPORT - ELECTRIC,  
HYDRO-ELECTRIC AND WATER POWER COMPANIES**

C

Revenue ID  Federal ID (FEIN)  Parent Corporation (FEIN)

Tax Year Begin:

Tax Year End: **12/31/20\_\_**

**Due Date: March 15**

Taxpayer Name   
First Line of Address   
Second Line of Address   
City  State  ZIP   
Phone   
Email

Check to Indicate a Change of Address   
Check if You Claim "Sales for Resale"   
Amended Report (Include REV-1175.)   
First Report   
Payment Made Electronically   
Final Report (See Instructions.)   
Out of Existence Date:

**USE WHOLE DOLLARS ONLY**

1. Electric, Hydro-electric and Water Power Company GRT Liability (Page 2, Line 30)
2. Total Estimated Payments
3. Total Payments Carried Forward From Prior Year Return
4. Total "Restricted" Tax Credits
5. Total Credit: (Line 2 plus Line 3 plus Line 4)
6. Tax Due: (If Line 1 is more than Line 5, enter the difference here.)
7. Remittance
8. Overpayment: (If Line 5 is more than Line 1, enter the difference here.)
9. Refund: (Amount of Line 8 to be refunded after offsetting all unpaid liabilities)
10. Transfer: (Amount of Line 8 to be credited to the next tax year after offsetting all unpaid liabilities)

1.	<input type="text"/>
2.	<input type="text"/>
3.	<input type="text"/>
4.	<input type="text"/>
5.	<input type="text"/>
6.	<input type="text"/>
7.	<input type="text"/>
8.	<input type="text"/>
9.	<input type="text"/>
10.	<input type="text"/>



**Corporate Officer Information:**

Officer Last Name	<input type="text"/>	Social Security Number of Officer	<input type="text"/>
Officer First Name	<input type="text"/>	Phone	<input type="text"/>
Title of Officer	<input type="text"/>	Email	<input type="text"/>

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.

<b>Signature of Officer</b>	<b>Date</b>
<input type="text"/>	<input type="text"/>

**RCT-112** 09-21 (FI) **PAGE 2 OF 6**  
**SOURCE OF GROSS RECEIPTS**

Total Taxable PA Receipts

**C**

**USE WHOLE DOLLARS ONLY**

1. FERC 411.6 and 411.9 - Utility Plant and Allowances	1.	
2. FERC 412.0 - Revenues - Electric Plant Leased to Others	2.	
3. FERC 414.0 - Other Utility Operating Income (Attach Schedule.)	3.	
4. FERC 415.0 - Revenues - Merchandising, Jobbing and Contract Work	4.	
5. FERC 417.0 - Revenues - Non-Utility Operations	5.	
6. FERC 418.0 - Nonoperating Rental Income	6.	
7. FERC 419.0 - Interest and Dividend Income	7.	
8. FERC 421.0 - Miscellaneous Nonoperating Income	8.	
9. FERC 421.1 and 421.2 - Gain/Loss on Disposition of Property	9.	
10. FERC 440.0 - Residential Sales	10.	
11. FERC 442.0 - Commercial and Industrial Sales	11.	
12. FERC 444.0 - Public Street and Highway Lighting	12.	
13. FERC 445.0 - Other Sales to Public Authorities	13.	
14. FERC 446.0 - Sales to Railroads and Railways	14.	
15. FERC 447.0 - Sales for Resale	15.	
16. FERC 448.0 - Interdepartmental Sales	16.	
17. Other Sales, Nonmajor only (Attach Schedule.)	17.	
18. FERC 449.1 - Provisions for Rate Refunds	18.	
19. FERC 450.0 - Forfeited Discounts	19.	
20. FERC 451.0 - Miscellaneous Service Revenues	20.	
21. FERC 453.0 - Sales of Water and Water Power	21.	
22. FERC 454.0 - Rent from Electric Property	22.	
23. FERC 455.0 - Interdepartmental Rents	23.	
24. FERC 456.0 - Other Electric Revenues (Attach Schedule.)	24.	
25. FERC 456.1 - Revenues from Transmission of Electricity of Others	25.	
26. FERC 457.1 - Regional Transmission Service Revenues	26.	
27. FERC 457.2 - Miscellaneous Revenues (Attach Schedule.)	27.	
28. All Other Sources (Attach Schedule.)	28.	
29. Total Taxable Gross Receipts (Sum of Lines 1 through 28)	29.	
30. Gross Receipts Tax (Line 29 times tax rate - See Instructions.)	30.	
31. Total Gross Receipts (From Page 4, Column A)	31.	
32. Total Receipts from Business Conducted in Other States (From Page 4, Column B)	32.	
33. Total PA Receipts (Line 31 minus Line 32)	33.	
34. Adjustment for PA Bad Debts plus total Nontaxable PA Receipts and PA Sales for Resale (From Page 4, total of Column C, Line 29 plus Column D, Line 29)	34.	

**Preparer's Information:**

- 35. Source of Report Information (A=FERC, B=PUC, C=Federal Tax) 35.
- 36. Accounting method for GRT (A=Accrual, B=Cash, C=Other) 36.

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.

<b>Signature of Preparer</b>	<b>Date</b>
<input type="text"/>	<input type="text"/>



**ELECTRIC, HYDRO-ELECTRIC AND WATER POWER  
GROSS RECEIPTS TAX  
FOR TAX YEAR: 12/31/20\_\_**

LINE	FERC Acct #	SOURCE OF GROSS RECEIPTS	(A) Total Gross Receipts	(B) Receipts From Business Conducted In Other States	(C) Adjustment For PA Bad Debts (Provide Details)	(D) Nontaxable PA Receipts & PA Sales For Resale
1	411.6 411.9	Utility Plant & Allowances				
2	412.0	Revenues - Electric Plant Leased to Others				
3	414.0	Other Utility Operating Income <b>(Attach Schedule.)</b>				
4	415.0	Revenues - Merchandising, Jobbing & Contract Work				
5	417.0	Revenues - Non-utility Operations				
6	418.0	Non-operating Rental Income				
7	419.0	Interest & Dividend Income				
8	421.0	Miscellaneous Non-operating Income				
9	421.1 421.2	Gain/Loss on Disposition of Property				
10	440.0	Residential Sales				
11	442.0	Commercial and Industrial Sales				
12	444.0	Public Street & Highway Lighting				
13	445.0	Other Sales to Public Authorities				
14	446.0	Sales to Railroads & Railways				
15	447.0	Sales for Resale <b>(Complete Schedule A to Support the Amount in Column D.)</b>				
16	448.0	Interdepartmental Sales				
17		Other Sales, Non-major Only <b>(Attach Schedule.)</b>				
18	449.1	Provision for Rate Refunds				
19	450.0	Forfeited Discounts				
20	451.0	Miscellaneous Service Revenues				
21	453.0	Sales of Water and Water Power				
22	454.0	Rent from Electric Property				
23	455.0	Interdepartmental Rents				
24	456.0	Other Electric Revenues <b>(Attach Schedule.)</b>				
25	456.1	Revenues From Transmission of Electricity of Others				
26	457.1	Regional Transmission Service Revenues				
27	457.2	Miscellaneous Revenues <b>(Attach Schedule.)</b>				
28		All Other Sources <b>(Attach Schedule.)</b>				
29		Totals of Each Column (Lines 1 - 28)				







# Instructions for RCT-112

RCT-112 IN 05-22

## Gross Receipts Tax (GRT) Report - Electric, Hydro-Electric and Water Power Companies

### HIGHLIGHTS

- The sale of electric power to a borough for resale inside the limits of the borough is exempt from the gross receipts tax.
- PA sales for resale exemptions must be reported on Page 3 of the report. If additional pages are needed, please make a clean copy of Page 3 and complete. With the passage of Act 28-2020, report exempt sales to municipalities on Page 4, Line 28. If any of these sales are taxable, report them also on Page 2, Line 28. You should also continue to report these sales on Page 3, Sales for Resale, so that the Department reconcile total receipts to taxable receipts.
- All RCT-112 gross receipts taxpayers are **required** to make an annual estimated prepayment of tax. Failure to do so will result in an assessment of Underpayment Interest and could result in the taxpayer losing operating authority in the state of Pennsylvania.

For further guidance, refer to the “Estimated Payment Instructions” on Page 3.

- All payments of \$1,000 or more must be made electronically or by certified or cashier’s check remitted in person or by express mail courier.
- Use **ONLY** whole dollars when preparing tax reports.
- Taxpayers may request a 60-day extension electronically by visiting e-TIDES at [www.etides.state.pa.us](http://www.etides.state.pa.us).



**NOTE:** The automatic PA extension provided by Act 52 of 2013 to those with valid federal extensions **DOES NOT** apply to this tax.

- Use **ONLY** the most current, non-year-specific tax form and instructions for filing **ALL** years. **If an amended report must be filed, taxpayers must use the most current, non-year-specific tax form, completing all sections of the form. REV-1175, Schedule AR (explanation for amending), must be included when filing an amended report.**
- For tax years beginning on or after Jan. 1, 2011, taxpayers subject to gross receipts tax must file the Pennsylvania gross receipts tax report using the same method of accounting used to file reports with the Federal Energy Regulatory Commission (FERC) or the Federal Communications Commission (FCC). If the taxpayer has no regulatory reporting requirement to FERC or FCC, the taxpayer must file the Pennsylvania gross receipts tax report using the same method of accounting used to file reports with the Pennsylvania Public Utility Commission (PUC). If the taxpayer has no regulatory reporting

requirement to FERC, FCC or PUC, the taxpayer must file the Pennsylvania gross receipts tax report using the same method of accounting used to file the federal income tax return with the Internal Revenue Service. If this requires a taxpayer to change the accounting method for reporting Pennsylvania gross receipts, see Tax Bulletin 2011-02 for the applicable rules in reporting for the transition year.

- For tax years beginning on or after Jan. 1, 2011, taxpayers using the accrual method of accounting may take an adjustment to PA receipts for bad debts. The taxpayer must provide detail of all adjustments, including tax type, amount, location and tax period.

### GENERAL INFORMATION

#### ANNUAL REPORT CHECKLIST

Make sure you include the following to file your annual report properly and completely:

- Negative amounts must be written using a minus sign preceding the number. Do not use parentheses.
- Complete RCT-112, Gross Receipts Tax Report – Electric, Hydro-Electric and Water Power Companies
- Copy of the FERC annual report and/or PUC annual report
- Copy of the federal income tax return as filed, or a pro-forma return if a return is not required to be filed with the IRS
- Monthly schedule of receipts if the taxpayer is a fiscal filer for federal purposes (this schedule must cover the two fiscal periods which include the 12 calendar months reflected on this report)
- Detailed reconciliation if total receipts do not equal the amount reported on the federal return
- Detailed reconciliation if PA receipts do not equal the amount of the sales factor apportionment reported on the PA Corporate Net Income Tax Report, RCT-101/106 or PA Sales tax report or Schedule H of the PA20S/PA65
- Detail of adjustment for PA bad debts
- Detail of PA non-taxable receipts
- Corporate officer’s signature on Page 1 and preparer’s signature and PTIN on Page 2 (if applicable)

#### IMPOSITION, BASE AND RATE

Gross receipts tax is imposed on electric light companies, water power companies and hydro-electric companies, including electric distribution companies and electric generation suppliers that do business in Pennsylvania establishing or maintaining a market for the sale of electric energy. The tax

applies to retail sales of electric generation, transmission and distribution; supply of electric energy; dispatching and customer services; competitive transition charges, intangible transition charges; universal service and energy conservation

charges; and any other receipts considered sales of electric energy. Retail sales of electric generation occur at the retail customers' meters. For more information, see Section 1101 of the Tax Reform Code of 1971 (72 P.S. § 8101).

<b>THE TAX RATES ARE AS FOLLOWS:</b>				
<b>Tax Period</b>	<b>Rate</b>	<b>Revenue Neutral Reconciliation (RNR)</b>	<b>PURTA Surcharge</b>	<b>Total Tax Rate</b>
12/31/2021	44 mills	15 mills	0.0 mills	59.0 mills (0.0590)
12/31/2020	44 mills	15 mills	0.0 mills	59.0 mills (0.0590)
12/31/2019	44 mills	15 mills	0.0 mills	59.0 mills (0.0590)
12/31/2018	44 mills	15 mills	0.0 mills	59.0 mills (0.0590)
12/31/2017	44 mills	15 mills	0.0 mills	59.0 mills (0.0590)

**REVENUE ID, FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN), PARENT CORPORATION FEIN, NAME AND ADDRESS**

The Revenue ID number, FEIN, name and complete mailing address must be provided. If the taxpayer is a subsidiary of a corporation, the parent corporation's FEIN must be provided. Also provide the telephone number and email address of the taxpayer.

**TAX YEAR**

Enter month, day and year (MMDDYYYY) for the tax year beginning and enter year (YY) for the tax year end.

**REPORT DUE DATE**

This report is due March 15 for the preceding year ended Dec. 31. If March 15 falls on a Saturday, Sunday or holiday, the report is due the next business day. The penalty imposed for failure to file timely reports is 5 percent of the amount of tax due for each month or fraction thereof until the penalty has reached 25 percent, and thereafter at the rate of 1 percent per month.

**ADDRESS CHANGE**

Enter "Y" in the block on Page 1 if the address of the corporation has changed from prior tax periods. The current mailing address should be reflected on the report.

**CLAIMING SALES FOR RESALE**

If you are claiming an exemption for Sales for Resale, please check this box and complete all information on Page 3. Exemption is contingent on the subjectivity to PA gross receipts tax on the receipts from the resale.

**AMENDED REPORT**

Enter "Y" in the block on Page 1 if you are filing an amended report to add, delete or adjust information. Provide documentation to support all changes being made. An amended report should only be filed if an original report was filed previously for the same period.

The taxpayer has three (3) years after the due date of the original report to file an amended report. If the original report was properly extended, then the taxpayer has three (3) years after the extended due date to file an amended report. The department may adjust the tax originally reported based on information from the amended report. The taxpayer must consent to extend the assessment period.

If the amended report is timely filed and the taxpayer consented to extend the assessment period, the time period in

which to assess tax will be the greater of three years from the filed date of the original report or one year from the filed date of the amended report.

Regardless of the tax year being amended, taxpayers must use the most current non-year-specific tax form, completing all sections of the report. This includes those sections originally filed and those sections being amended. All tax liabilities should be recorded on Page 1. Taxpayers must check the Amended Report check box on Page 1 and include Schedule AR, REV-1175, with the report.

**FIRST REPORT**

Enter "Y" in the block on Page 1 if this is the taxpayer's first PA gross receipts tax filing.

**ELECTRONIC PAYMENT**

Enter "Y" in the block on Page 1 if the taxpayer has made any electronic payments using e-TIDES.

**FINAL REPORT**

- Enter "Y" in the block on Page 1 if this report will be the final report filed with the department. Indicate the effective date of the event as MMDDYYYY.
- Include a copy of your PUC and/or FERC cancellation notice.
- Include a copy of the regulatory authority's approval of the merger, dissolution, plan of reorganization and/or articles of merger.
- Provide the Revenue ID and FEIN of the surviving entity, if applicable.

**CORPORATE OFFICER INFORMATION**

A corporate officer must sign and date the tax report. The signature must be original; photocopies or faxes will not be accepted. Print the first and last name, title, Social Security number, telephone number and email address of the corporate officer.

**PREPARER'S INFORMATION**

Paid preparers must sign and date the tax report. If the preparer works for a firm, provide the name, FEIN and address of the firm along with the name, telephone number, email address and PTIN/SSN of the individual preparing the report. If the preparer is an individual without any association to a firm, provide the name, address, telephone number, email address and PTIN/SSN of the individual preparing the report.



## ESTIMATED PAYMENT INSTRUCTIONS

The full amount of the required prepayment for gross receipts tax is due **on or before** March 15 of the reported year. Tax remaining due at the close of the taxable year must be paid on or before March 15 of the following year.

Payments can be made electronically at [www.etides.state.pa.us](http://www.etides.state.pa.us).

If you have questions regarding estimated payments, email the department at [RA-CORP\\_ACC\\_FAX@PA.GOV](mailto:RA-CORP_ACC_FAX@PA.GOV).

## ESTIMATED PAYMENT SAFE HARBOR

The gross receipts tax prepayment **MUST** be equal to 90% of the current tax year liability. However, taxpayers are eligible to use the “safe harbor” option in the event they cannot accurately estimate their current year liability. The prepayment requirement will be satisfied if the taxpayer prepays an amount equal to 100% of their “safe harbor” tax year liability. The “safe harbor” tax year is the second preceding year to the current tax year. For example, the “safe harbor” year for purposes of making the 2019 estimated prepayment is tax year 2017.

## EXTENSION REQUEST DUE DATE

To request a due date extension of up to 60 days to file the annual report, you must file an extension request, by the original report due date. An extension of time to file does not extend the deadline for payment of tax and an extension request must be accompanied by payment of taxes owed for the taxable year for which the extension is requested. The preferred method to file an extension request is electronically through the department’s e-TIDES system at [www.etides.state.pa.us](http://www.etides.state.pa.us).

## PAYMENT AND MAILING INFORMATION

The department accepts the following payment methods: Automated Clearing House (ACH) debit transactions, ACH credit transactions and credit and debit card payment through ACI Payments, Inc. To remit electronic payments, register at [www.etides.state.pa.us](http://www.etides.state.pa.us) or call Telefile at 1-800-748-8299.

All payments of \$1,000 or more must be made electronically or by certified or cashier’s check remitted in person or by express mail courier. Returns may also be filed by express mail courier. Mail payments and returns to the following address:

**PA DEPARTMENT OF REVENUE  
BUREAU OF IMAGING AND  
DOCUMENT MANAGEMENT  
1854 BROOKWOOD ST  
HARRISBURG PA 17104**

Payments under \$1,000 may be remitted by mail, made payable to the PA Department of Revenue. Mail payments, extension requests and returns to the following address:

**PA DEPARTMENT OF REVENUE  
BUREAU OF IMAGING AND  
DOCUMENT MANAGEMENT  
PO BOX 280407  
HARRISBURG PA 17128-0407**

Failure to make a payment by an approved method will result in the imposition of a 3 percent penalty of the tax due,

up to \$500. For more information on electronic filing options, visit [www.etides.state.pa.us](http://www.etides.state.pa.us).

## CURRENT PERIOD OVERPAYMENT

If an overpayment exists on Page 1 of the RCT-112, the taxpayer must instruct the department to refund or transfer overpayment as indicated below. A tax period overpayment summary will be mailed to the taxpayer confirming the disposition of the credit.

## REFUND

Identify the amount to refund from the current tax period overpayment. Prior to any refund, the department will offset current period liabilities and other unpaid liabilities within the account.

## TRANSFER

Identify the amount to transfer from the current tax period overpayment to the next tax period for estimated tax purposes. Prior to any transfer, the department will offset current period liabilities and other unpaid liabilities within the account.



**NOTE:** If no option is selected, the department will automatically transfer any overpayment to the next tax year for estimated tax purposes after offsetting current period liabilities and other unpaid liabilities within the account.

A tax period overpayment summary will be mailed to the taxpayer confirming the disposition of the credit.

## REQUESTS FOR REFUND OR TRANSFER OF AVAILABLE CREDIT

Please do not duplicate requests for refund and/or transfer by submitting both RCT-112 and additional correspondence. Requests for refund or transfer of available credit from prior periods can be requested on company letterhead, signed by an authorized representative, and emailed to [RA-CORP\\_ACC\\_FAX@PA.GOV](mailto:RA-CORP_ACC_FAX@PA.GOV).

## CONTACT INFORMATION

- For additional information regarding electronic payments visit the departments Online Customer Service Center at [www.revenue.pa.gov](http://www.revenue.pa.gov).
- Questions regarding payments or refunds, email [RA-CORP\\_ACC\\_FAX@PA.GOV](mailto:RA-CORP_ACC_FAX@PA.GOV).
- General business tax questions, visit the department’s Online Customer Service Center at [www.revenue.pa.gov](http://www.revenue.pa.gov).
- Business taxpayers and tax practitioners have the ability to receive and view department issued electronic statement of accounts and correspondence electronically, visit e-TIDES at [www.etides.state.pa.us](http://www.etides.state.pa.us) and select the Document Center option for more information.
- To request a reseller acknowledgment form or have questions regarding the form, email [RA-RV-BRTMGROSSRCPTS@PA.GOV](mailto:RA-RV-BRTMGROSSRCPTS@PA.GOV).

## LINE INSTRUCTIONS

**RCT-112 should be completed in the following order:**  
(Page instructions start with Page 4 below.)

**STEP 1**

Complete the taxpayer information section and any applicable questions at the top of Page 1.

**STEP 2**

Enter the Revenue ID and other taxpayer information in the designated fields at the top of each page.

**STEP 3**

Complete Page 4, Source of Gross Receipts.

**STEP 4**

Complete Page 3, Schedule A (PA Sales for Resale Exemption).

**STEP 5**

Complete Pages 5 and 6, Schedules B (list of suppliers) and C (list of distributors).

**STEP 6**

Complete Page 2, Source of Taxable PA Gross Receipts.

**STEP 7**

Complete Page 1, Lines 1 through 10.

**STEP 8**

Complete the corporate officer information section, sign and date at the bottom of Page 1.

**STEP 9**

Complete the preparer information section, sign and date at the bottom of Page 2, if applicable.

**STEP 10**

Mail the completed report and any supporting schedules to the PA Department of Revenue.

**PAGE 4**

**SOURCE OF GROSS RECEIPTS**

Use the FERC uniform system of accounts to identify sources of receipts.

**COLUMN A**

**TOTAL GROSS RECEIPTS EVERYWHERE**

**LINE 1 THROUGH 28**

Enter the total gross receipts on the appropriate line.

**LINE 29**

**TOTAL**

Enter the total of Lines 1 through 28. Carry the total from Line 29 to Page 2, Line 31.

**COLUMN B**

**RECEIPTS FROM BUSINESS CONDUCTED IN OTHER STATES**

**LINE 1 THROUGH 28**

Enter the gross receipts from business conducted totally outside Pennsylvania on the appropriate line.

**LINE 29**

**TOTAL**

Enter the total of Lines 1 through 28. Carry the total from Line 29 to Page 2, Line 32.

**COLUMN C**

**ADJUSTMENT FOR PA BAD DEBTS**

For taxpayers using the Accrual Method of Accounting ONLY.

**LINE 1 THROUGH 28**

Enter the gross receipts adjustment for PA bad debts on the appropriate line. Detail of all adjustments must be provided, including amount, location of customer and the tax period for which the receipts were originally reported.

Adjustment for PA bad debts cannot reduce taxable receipts to less than zero.

**LINE 29**

**TOTAL**

Enter the total of Lines 1 through 28.

**COLUMN D**

**NON-TAXABLE PA RECEIPTS AND PA SALES FOR RESALE**

**LINE 1 THROUGH LINE 9**

**(NON-TAXABLE)**

Enter the PA non-taxable receipts on the appropriate line. Detail of all non-taxable receipts must be provided.

**LINE 15**

**SALES FOR RESALE**

Enter the total PA sales for resale exemption from Page 3.

**LINE 16 THROUGH LINE 28**

**(NON-TAXABLE)**

Enter the PA non-taxable receipts on the appropriate line. Detail of all non-taxable receipts must be provided.

**LINE 29**

**TOTAL**

Enter the total of Lines 1 through 28. Carry the sum of Line 29, Columns C and D to Page 2, Line 34.

**PAGE 3**

**SCHEDULE A - SALES FOR RESALE EXEMPTION**

Complete this schedule if claiming an exemption for PA sales for resale. If the number of exemptions exceeds 34 resellers, include additional pages of this schedule. If additional pages are needed, the first Page 3 must include the grand total from all Page 3(s) and it must reconcile to Page 4, Column D, Line 15.

**IMPORTANT:** The sales for resale exemption only applies to receipts from sales to resellers who are subject to PA gross receipts tax. To claim the exemption, **provide**

**the name**, the last 8 digits of the reseller acknowledgment notice number and **FEIN** of the reseller, along with the amount received from each reseller.

The allowance of the sales for resale exemption is contingent on the validation of the listed entities subjectivity to the PA gross receipts tax.

**⚠ IMPORTANT:** The sales for resale exemption does not apply to receipts from sales to municipality-owned or municipality-operated public utilities. Municipality-owned or municipality-operated public utilities or public utility services furnished by any municipality are exempt from the gross receipts tax to the extent that gross receipts are derived from the sales of electric energy inside the limits of the municipality owning or operating the public utility or furnishing the public utility service.

Report exempt sales to municipalities on Page 4, Line 28. If any of these sales are taxable, report them also on Page 2, Line 28. You should also continue to report these sales on Page 3, Sales for Resale, so that the Department can reconcile total receipts to taxable receipts.

## PAGE 5

### SCHEDULE B - ELECTRICAL DISTRIBUTORS

Distributors of electricity must complete this schedule providing the name, FEIN, DUNS number and PA PUC-A number of each electric supplier for which the taxpayer distributes electricity. The amount billed and kilowatt hours delivered for each supplier must also be provided.

## PAGE 6

### SCHEDULE C - ELECTRICAL SUPPLIERS

Suppliers of electricity must complete this schedule providing the name, FEIN, DUNS number and PA PUC-A number of each of the taxpayer's electric distributors. The total gross receipts collected and total direct-billed gross receipts for the taxpayer by each distributor must also be provided.

## PAGE 2

### SOURCE OF PA TAXABLE GROSS RECEIPTS

Use the FERC uniform system of accounts to identify sources of receipts.

## LINE 1 THROUGH 28

Total taxable PA receipts should be calculated from Page 4, Column A minus Columns B, C and D. Enter the total taxable PA receipts on the appropriate line. The greyed areas should be left blank; these items are non-taxable. Enter non-exempt (or taxable) Sales for Resale on Line 15. Do not include exempt Sales for Resale reported on Schedule A (page 3) on Line 15.

## LINE 29

### TOTAL TAXABLE GROSS RECEIPTS

Enter the total of Lines 1 through 28. Line 29 should equal Line 33 minus Line 34.

## LINE 30

### GROSS RECEIPTS TAX

Multiply Line 29 by the appropriate tax rate from the table on Page 2 of the information section. Carry to RCT-112 Page 1, Line 1.

**Complete Lines 31 through 34 to summarize column totals on Page 4.**

## LINE 31

### TOTAL GROSS RECEIPTS

Enter the total as reported on Page 4, Column A, Line 29.

## LINE 32

### TOTAL RECEIPTS FROM BUSINESS CONDUCTED IN OTHER STATES

Enter the total as reported on Page 4, Column B, Line 29.

## LINE 33

### TOTAL PA RECEIPTS

Enter the difference of Line 31 minus Line 32.

## LINE 34

### ADJUSTMENT FOR PA BAD DEBTS AND PA SALES FOR RESALE

Enter the total as reported on Page 4, Columns C and D, Line 29.

## LINE 35

### SOURCE OF INFORMATION

Enter the letter associated with the type of annual report used to report gross receipts. (A:FERC, B:PUC, C:Federal Tax)

## LINE

### ACCOUNTING METHOD

Enter the letter associated with the type of accounting method used to report gross receipts. If other, explain. (A:Accrual, B:Cash, C:Other)