



1110022105

Date Received (Official Use Only)

RCT-111 08-22 (F1) PAGE 1 OF 7
GROSS RECEIPTS TAX (GRT) REPORT
TELECOMMUNICATIONS

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

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

Tax Year Begin:

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

Due Date: March 15

Check to Indicate a Change of Address Amended Report (Include REV-1175.) First Report

Final Report (See Instructions.)

Out of Existence Date:

USE WHOLE DOLLARS ONLY

- 1a. Intrastate Gross Receipts Tax Liability (Page 2, Line 26, Column A)
1b. Interstate Gross Receipts Tax Liability (Page 2, Line 26, Column B)
1c. Mobile Gross Receipts Tax Liability (Page 2, Line 26, Column C)
1d. Total Gross Receipts Tax Liability (Line 1a plus Line 1b plus Line 1c)
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 1d is more than Line 5, enter the difference here.)
7. Remittance
8. Overpayment: (If Line 5 is more than Line 1d, 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)

Grid for tax liability and payment entries



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.

Signature of Officer, Date

**RCT-111** 08-22 (F1) **PAGE 2 OF 7**  
**SOURCE OF GROSS RECEIPTS**

**USE WHOLE DOLLARS ONLY**

Column A  
PA TAXABLE  
INTRASTATE

Column B  
PA TAXABLE  
INTERSTATE

Column C  
PA TAXABLE  
MOBILE

**C**

**Local Network Service**

1. FCC-5000 – Basic Local Service (Class B Account)	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. FCC 5001 – Basic Area (Class A Account)	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. FCC 5002 – Optional Extended Area (Class A Account)	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. FCC 5003 – Cellular Mobile (Class A Account)	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. FCC 5040 – Private Line (Class A Account)	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. FCC 5060 – Other Basic Area (Class A Account)	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Network Access Service**

7. FCC 5081 – End User	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. FCC 5082 – Switched Access	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. FCC 5083 – Special Access	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Long Distance Network Services**

10. FCC 5100 – Long Distance Message	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Miscellaneous – 5200**

11. Transport and Termination of Local Telecom Traffic	<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Unbundled Network Elements	<input type="text"/>	<input type="text"/>	<input type="text"/>
13. Private Mobile Telephone Services	<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Collections Overages	<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Charges Customer Checks Returned - Nonpayment	<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Late Payment Charges	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. All Other Taxable Sources - Attach Schedule	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. FCC 5230 – Directory (Class A Account)	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. FCC 5280 – Nonregulated Operating Income	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. FCC 7100 – Other Operating Income	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. FCC 7300 – Nonoperating Income	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. All Other Nontaxable Sources – Attach Schedule	<input type="text"/>	<input type="text"/>	<input type="text"/>
23. Total Taxable Receipts (Sum of Line 1 through Line 22)	<input type="text"/>	<input type="text"/>	<input type="text"/>
24. Tax (Line 23 times tax rate - See Instructions.)	<input type="text"/>	<input type="text"/>	<input type="text"/>
25. Tax Credits (Applies to Interstate and Mobile only)	<input type="text"/>	<input type="text"/>	<input type="text"/>
26. Tax (Line 24 minus Line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>

- 27. Source of Report Information (A=FCC, B=PUC, C=Federal Tax)
- 28. Accounting method for GRT (A=Accrual, B=Cash, C=Other)

**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.

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



1110022405

Revenue ID

<b>Source of Gross Receipts</b>	Column 1 Total Gross Receipts Everywhere	Column 2 Receipts from Business Conducted in Other States	Column 3 Adjustment for PA Bad Debts (Provide Details)
<b>Local Network Service</b>			
1. FCC-5000 – Basic Local Service (Class B Account)			
2. FCC 5001 – Basic Area (Class A Account)			
3. FCC 5002 – Optional Extended Area (Class A Account)			
4. FCC 5003 – Cellular Mobile (Class A Account)			
5. FCC 5040 – Private Line (Class A Account)			
6. FCC 5060 – Other Basic Area (Class A Account)			
<b>Network Access Service</b>			
7. FCC 5081 – End User			
8. FCC 5082 – Switched Access			
9. FCC 5083 – Special Access			
<b>Long Distance Network Services</b>			
10. FCC 5100 – Long Distance Message			
<b>Miscellaneous – 5200</b>			
11. Transport and Termination of Local Telecom Traffic			
12. Unbundled Network Elements			
13. Private Mobile Telephone Services			
14. Collections Overages			
15. Charges Customer Checks Returned - Nonpayment			
16. Late Payment Charges			
17. All Other Taxable Sources (Attach Schedule.)			
18. FCC 5230 – Directory (Class A Account)			
19. FCC 5280 – Non-regulated Operating Income			
20. FCC 7100 – Other Operating Income			
21. FCC 7300 – Non-operating Income			
22. All Other Non-taxable Sources (Attach Schedule.)			
23. Total (Sum of Line 1 through Line 22)			

1110022405



<b>Source of Gross Receipts</b>	Column 4 Nontaxable PA Receipts (Provide Details)	Column 5 PA Sales for Resale	Column 6 PA Taxable Receipts
<b>Local Network Service</b>			
1. FCC-5000 – Basic Local Service (Class B Account)			
2. FCC 5001 – Basic Area (Class A Account)			
3. FCC 5002 – Optional Extended Area (Class A Account)			
4. FCC 5003 – Cellular Mobile (Class A Account)			
5. FCC 5040 – Private Line (Class A Account)			
6. FCC 5060 – Other Basic Area (Class A Account)			
<b>Network Access Service</b>			
7. FCC 5081 – End User			
8. FCC 5082 – Switched Access			
9. FCC 5083 – Special Access			
<b>Long Distance Network Services</b>			
10. FCC 5100 – Long Distance Message			
<b>Miscellaneous – 5200</b>			
11. Transport and Termination of Local Telecom Traffic			
12. Unbundled Network Elements			
13. Private Mobile Telephone Services			
14. Collections Overages			
15. Charges Customer Checks Returned - Nonpayment			
16. Late Payment Charges			
17. All Other Taxable Sources (Attach Schedule.)			
18. FCC 5230 – Directory (Class A Account)			
19. FCC 5280 – Non-regulated Operating Income			
20. FCC 7100 – Other Operating Income			
21. FCC 7300 – Non-operating Income			
22. All Other Non-taxable Sources (Attach Schedule.)			
23. Total (Sum of Line 1 through Line 22)			











# Instructions for RCT-111

## Gross Receipts Tax (GRT) Report - Telecommunications Companies

RCT-111 (SU) IN 08-22

### HIGHLIGHTS

- The RCT-111 can now be filed electronically at [mypath.pa.gov](http://mypath.pa.gov).
- All RCT-111 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.
- 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.
- Taxpayers may request a 60 day extension to file this report electronically via myPATH or by filing the REV-426.



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

- 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.
- 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-111, Gross Receipts Tax Report – Telecommunications Companies
- Copy of the FCC annual report and/or PUC annual report
- Copy of the federal income tax return as filed, or a proforma return if a report 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 adjustments 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 telephone and telegraph companies that do business in Pennsylvania. The tax applies to telegraph or telephone messages transmitted wholly within Pennsylvania; telegraph or telephone messages transmitted in interstate commerce (including international calls) where messages originate or terminate in Pennsylvania and the charges for such messages are billed to a service address in Pennsylvania; and mobile telecommunication service messages sourced to Pennsylvania per the Mobile Telecommunications Sourcing Act. The tax rate for intrastate receipts includes the Public Utility Realty Tax Act (PURTA) surcharge. For more information, see Section 1101 of the Tax Reform Code of 1971 (72 P.S. § 8101).

**THE TAX RATES ARE AS FOLLOWS:**

<b>Tax Period</b>	<b>Tax Type</b>	<b>Tax Rate</b>	<b>Surtax</b>	<b>PURTA Surcharge</b>	<b>Total Tax Rate</b>
12/31/2022	Intrastate (11)	45 mills	5 mills	0.0 mills	50.0 mills (0.0500)
	Interstate (12)	45 mills	5 mills	n/a	50.0 mills (0.0500)
	Mobile (13)	45 mills	5 mills	n/a	50.0 mills (0.0500)
12/31/2021	Intrastate (11)	45 mills	5 mills	0.0 mills	50.0 mills (0.0500)
	Interstate (12)	45 mills	5 mills	n/a	50.0 mills (0.0500)
	Mobile (13)	45 mills	5 mills	n/a	50.0 mills (0.0500)
12/31/2020	Intrastate (11)	45 mills	5 mills	0.0 mills	50.0 mills (0.0500)
	Interstate (12)	45 mills	5 mills	n/a	50.0 mills (0.0500)
	Mobile (13)	45 mills	5 mills	n/a	50.0 mills (0.0500)
12/31/2019	Intrastate (11)	45 mills	5 mills	0.0 mills	50.0 mills (0.0500)
	Interstate (12)	45 mills	5 mills	n/a	50.0 mills (0.0500)
	Mobile (13)	45 mills	5 mills	n/a	50.0 mills (0.0500)
12/31/2018	Intrastate (11)	45 mills	5 mills	0.0 mills	50.0 mills (0.0500)
	Interstate (12)	45 mills	5 mills	n/a	50.0 mills (0.0500)
	Mobile (13)	45 mills	5 mills	n/a	50.0 mills (0.0500)

**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.

**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.

**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 FCC 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 [mypath.pa.gov](http://mypath.pa.gov).

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. Payments can be made electronically 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 [mypath.pa.gov](http://mypath.pa.gov)

All payments of \$1,000 or more must be made electronically or by certified or cashier’s check mailed to:

**PA DEPARTMENT OF REVENUE  
PO BOX 280404  
HARRISBURG PA 17128-0404**

Tax returns and certified or cashier’s check may be remitted in person or by express mail courier. Mail payments and returns to the following address:

**PA DEPARTMENT OF REVENUE  
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  
P.O. 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 [mypath.pa.gov](http://mypath.pa.gov).

### CURRENT PERIOD OVERPAYMENT

If an overpayment exists on Page 1 of the RCT-111, the taxpayer must instruct the department to refund or transfer overpayment as indicated below.

### 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. 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.

### REQUESTS FOR REFUND OR TRANSFER OF AVAILABLE CREDIT

Please do not duplicate requests for refund and/or transfer by submitting both RCT-111 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 by visiting [mypath.pa.gov](http://mypath.pa.gov).
- 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-111 should be completed in the following order:** (Page instructions start with Page 4 below.)

### STEP 1

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

### STEP 2

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

**STEP 3**

Complete Page 4, Source of Gross Receipts (total, non-PA and bad debt adjustment).

**STEP 4**

Complete Page 5, Source of Gross Receipts (PA non-taxable, PA sales for resale and PA taxable).

**STEP 5**

Complete Page 3, PA Sales for Resale Exemption Schedule.

**STEP 6**

Complete Pages 6 and 7, Credit Schedules (interstate and mobile).

**STEP 7**

Complete Page 2, Source of PA Taxable Gross Receipts (intrastate, interstate and mobile).

**STEP 8**

Complete Page 1, Lines 1 through 10.

**STEP 9**

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

**STEP 10**

Complete the Preparer Information section, sign and date the bottom of Page 2, if applicable.

**STEP 11**

Mail the completed report, including all pages and any supporting schedules to the PA Department of Revenue.

**PAGE 4**

**SOURCE OF GROSS RECEIPTS**

Use the Federal Communications Commission (FCC) uniform system of accounts to identify sources of receipts.

**COLUMN 1**

**TOTAL GROSS RECEIPTS EVERYWHERE**

**LINE 1 THROUGH 22**

Enter the total gross receipts on the appropriate

**LINE 23**

**TOTAL**

Enter the total of Lines 1 through 22.

**COLUMN 2**

**RECEIPTS FROM BUSINESS CONDUCTED IN OTHER STATES**

**LINE 1 THROUGH 22**

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

**LINE 23**

**TOTAL**

Enter the total of Lines 1 through 22.

**COLUMN 3**

**ADJUSTMENTS FOR PA BAD DEBTS**

For taxpayers using the Accrual Method of Accounting ONLY.

**LINE 1 THROUGH 22**

Enter the gross receipt adjustment for PA bad debts on the appropriate line. Detail of all adjustments must be provided including applicable tax type, amount, location of customer and tax period for which the receipt was originally reported. Adjustment for PA bad debts cannot reduce taxable receipts to less than zero.

**LINE 23**

**TOTAL**

Enter the total of Lines 1 through 22.

**PAGE 5**

**SOURCE OF GROSS RECEIPTS**

Use the Federal Communications Commission (FCC) uniform system of accounts to identify sources of receipts.

**COLUMN 4**

**NON-TAXABLE PA RECEIPTS**

**LINE 1 THROUGH 22**

Enter the PA non-taxable receipts on the appropriate line. Detail of all non-taxable PA receipts must be provided. Include the FCC account, amount and complete description of all reported receipts.

**LINE 23**

**TOTAL**

Enter the total of Lines 1 through 22.

**COLUMN 5**

**PA SALES FOR RESALE**

**LINE 1 THROUGH 22**

Enter the PA sales for resale on the appropriate line. Detail of all PA sales for resale must be provided by completing Page 3 of the tax report. See detailed instructions for Page 3.

**LINE 23**

**TOTAL**

Enter the total of Lines 1 through 22. This total must reconcile to the grand total on Page 3.

**COLUMN 6**

**PA TAXABLE RECEIPTS**

**LINE 1 THROUGH 21**

Enter the PA taxable gross receipts on the appropriate line.

**LINE 23**

**TOTAL**

Enter the total of Lines 1 through 21. This total must reconcile to Column 1 minus Column 2 minus Column 3 minus Column 4 minus Column 5 from Pages 4 and 5. This must

also reconcile to the sum of Columns A through C from Page 2.

### PAGE 3

#### PA SALES FOR RESALE EXEMPTION SCHEDULE

Complete this schedule if claiming an exemption for PA sales for resale. If the number of exemptions exceeds 28 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 5, Column 5, Line 23.

**IMPORTANT:** The sales for resale exemption from gross receipts tax is on telecommunication services, including telecommunications exchange access to interconnect with a local exchange carrier's network and network elements on an unbundled basis. The 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 by each entity for each of the three tax types. The allowance of the sales for resale exemption is contingent on the validation of the listed entities subjectivity to PA gross receipts tax.

### PAGE 6

#### CREDIT SCHEDULE - INTERSTATE

Complete this schedule if claiming the interstate credit.

**IMPORTANT:** Entities may be entitled to credits against PA tax due if they pay gross receipts tax to other states on messages or services taxable in Pennsylvania. However, credit may not exceed the tax due. Taxpayers must include copies of tax reports filed with the other states.

### PAGE 7

#### CREDIT SCHEDULE - MOBILE

Complete this schedule if claiming the mobile credit.

**IMPORTANT:** Entities may be entitled to credits against PA tax due if they pay gross receipts tax to other states on messages or services taxable in Pennsylvania. However, credit may not exceed the tax due. Taxpayers must include copies of tax reports filed with the other states.

### PAGE 2

#### SOURCE OF PA TAXABLE GROSS RECEIPTS

Use the Federal Communications Commission (FCC) uniform system of accounts to identify sources of receipts.

### COLUMN A

#### INTRASTATE GROSS RECEIPTS (PA TAXABLE)

#### LINE 1 THROUGH 22

Enter the intrastate gross receipts on the appropriate line. Lines 4, 13 and 22 are not applicable to intrastate taxable gross receipts.

#### LINE 23

#### TOTAL

Enter the total of Lines 1 through 22.

#### LINE 24

#### TAX

Multiply Line 23 by the appropriate tax rate from the table on Page 2 of the information section.

#### LINE 25

#### TAX CREDITS

Tax credits cannot be taken against intrastate tax.

#### LINE 26

#### TAX

Enter the figure from Line 24. Carry to RCT-111 Page 1, Line 1a.

### COLUMN B

#### INTERSTATE GROSS RECEIPTS (PA TAXABLE)

#### LINE 1 THROUGH 22

Enter the interstate gross receipts on the appropriate line. Lines 4, 13 and 22 are not applicable to interstate taxable gross receipts.

#### LINE 23

#### TOTAL

Enter the total of Lines 1 through 22.

#### LINE 24

#### TAX

Multiply Line 23 by the appropriate tax rate from the table on Page 2 of the information section.

#### LINE 25

#### TAX CREDITS

Enter the figure from Page 6.

#### LINE 26

#### TAX (LESS CREDITS)

Enter the difference of Line 24 minus Line 25. Carry to RCT-111 Page 1, Line 1b.

### COLUMN C

#### MOBILE GROSS RECEIPTS (PA TAXABLE)

#### LINE 1 THROUGH 22

Enter the mobile gross receipts on the appropriate line. Line 22 is not applicable to mobile taxable gross receipts.

**LINE 23****TOTAL**

Enter the total of Lines 1 through 22.

**LINE 24****TAX**

Multiply Line 23 by the appropriate tax rate from the table on Page 2 of the information section.

**LINE 25****TAX CREDITS**

Enter the figure from Page 7.

**LINE 26****TAX (LESS CREDITS)**

Enter the difference of Line 24 minus Line 25. Carry the tax to RCT-111 Page 1, Line 1c.

**LINE 27****SOURCE OF INFORMATION**

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

**LINE 28****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).