pennsylvania
DEPARTMENT OF REVENUE

RCT-106 (SU) 08-22 (FI)
DETERMINATION OF
APPORTIONMENT PERCENTAGE
INSERT SHEET
FILE WITH RCT-101

Corporation Name

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending

SALES FACTOR Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances)		
2. Interest, Rents, Royalties		
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)		
4. Other Sales (receipts only)		
5. Partner's Share of Sales from Partnerships		
6. Total Sales	(A)	(B)

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) __ • __ __ __ __ __ __

Carry (A), (B) and (C) to RCT-101,
Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus, airline or qualified air freight forwarding companies; pipeline or natural gas companies; water transportation companies; or satellite television services providers. Refer to instructions.

(A) NUMERATOR _____

(B) DENOMINATOR _____ = (C) __ • __ __ __ __ __ __

Carry (A), (B) and (C) to RCT-101,
Schedule C-1, Lines 2A, 2B and 2C.

(C) Special Apportionment (Divide A by B; calculate to six decimal places.)