

1283015105



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DEPARTMENT USE ONLY

# RCT-128C

(FI) (10-15)

PAGE 1 OF 3

## REPORT OF CHANGE IN CORPORATE NET INCOME TAX

### STEP A

Tax Year Beginning   Tax Year Ending

### STEP B

52-53 Week Filer   Address Change   PA S Corporation    
Regulated Inv. Co./ Sub Paragraph 18   KOZ/EIP Credit   Taxable Built-in Gains

### STEP C

Revenue ID   Parent Corporation EIN   
Federal EIN    
Business Activity Code    
Corporation Name    
Address Line 1    
Address Line 2    
City    
State    
ZIP

USE WHOLE DOLLARS ONLY

### STEP D

As required by Section 406 of the Tax Reform Code of 1971, the above-named corporation reports the following change(s) or correction(s) in its corporate net income as reported to or changed by the federal government.

|   |    |                      |
|---|----|----------------------|
| 1. PA taxable income after change or correction in federal return | 1  | <input type="text"/> |
| 2. PA taxable income previously reported to the commonwealth      | 2  | <input type="text"/> |
| A. Increase or decrease in PA taxable income                      | 2A | <input type="text"/> |
| 3. PA corporate net income tax after change                       | 3  | <input type="text"/> |
| 4. PA corporate net income tax before change                      | 4  | <input type="text"/> |
| A. Increase or decrease in PA corporate net income tax            | 4A | <input type="text"/> |
| 5. Remittance made payable to the PA Department of Revenue        | 5  | <input type="text"/> |

### STEP E: Transfer/Refund Method (See instructions.)

**Transfer:** Amount to be credited to the next tax year after offsetting all unpaid liabilities

**Refund:** Amount to be refunded after offsetting all unpaid liabilities

NOTICE OF FINAL CHANGE WAS RECEIVED FROM THE INTERNAL REVENUE SERVICE OR AMENDED FEDERAL RETURN FILED ON

NOTE: If the date is not provided, interest will be imposed from the original due date applicable to that tax year.

Also, a \$5 a day penalty may be imposed for a late filed return.

### STEP F: Corporate Officer (Must sign affirmation below)

NAME   
PHONE   
EMAIL

FORM   
BARCODE

I affirm under penalties prescribed by law, this report, including the accompanying explanations, is made in good faith and is a true and correct statement of the PA taxable income after final changes or corrections, as determined or accepted by the federal government, to the corporation's federal income tax return for the period.

Corporate Officer Signature  Date

REVENUE ID  
TAX YEAR END

  

NAME

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**SECTION A: Bonus Depreciation**

**USE WHOLE DOLLARS ONLY**

- 1. Current-year fed. deprec. of 168k prop.
- 2. Current-year adj. for disp. of 168k prop.
- 3. Other adjustments (Attach REV-799, Schedule C-3, if claiming bonus depreciation.)

|   |                      |
|---|----------------------|
| 1 | <input type="text"/> |
| 2 | <input type="text"/> |
| 3 | <input type="text"/> |

**SECTION B: CORPORATE NET INCOME TAX**

- 1. Income or loss from federal return on a separate company basis

|   |                      |
|---|----------------------|
| 1 | <input type="text"/> |
|---|----------------------|

**2. DEDUCTIONS:**

- A. Corporate dividends received (from REV-798, Schedule C-2, Line 6)
- B. Interest on U.S. securities (GROSS INT minus EXPENSES)
- C. Curr yr. addtl. PA deprec. plus adjust. for sale (Attach REV-799, Schedule C-3.)
- D. Other (Attach schedule.) See instructions.
- TOTAL DEDUCTIONS** - Sum of A through D

|    |                      |
|----|----------------------|
| 2A | <input type="text"/> |
| 2B | <input type="text"/> |
| 2C | <input type="text"/> |
| 2D | <input type="text"/> |
| 2  | <input type="text"/> |

**3. ADDITIONS:**

- A. Taxes imposed on or measured by net income (Attach REV-860, Schedule C-5.)
- B. Tax preference items (Attach copy of federal Form 4626.)
- C. Employment incentive payment credit adjustment (Attach Schedule W.)
- D. Current-year bonus depreciation (Attach REV-799, Schedule C-3.)
- E. Other (Attach schedule.) See instructions.
- TOTAL ADDITIONS** - Sum of A through E

|    |                      |
|----|----------------------|
| 3A | <input type="text"/> |
| 3B | <input type="text"/> |
| 3C | <input type="text"/> |
| 3D | <input type="text"/> |
| 3E | <input type="text"/> |
| 3  | <input type="text"/> |

- 4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3)
- 5. Total nonbusiness income or loss (Attach REV-934.)
- 6. Income or loss to be apportioned (Line 4 minus Line 5)
- 7. Apportionment proportion (from Schedule C-1, Line 5)
- 8. Income or loss apportioned to PA (Line 6 times Line 7)
- 9. Nonbusiness income or loss allocated to PA
- 10. Taxable income or loss after apportionment (Line 8 plus Line 9)
- 11. Total net operating loss deduction (from RCT-103, Part A, Line 4.)
- 12. PA taxable income or loss (Line 10 minus Line 11)
- 13. Corporate net income tax (Line 12 times \_\_\_\_; if Line 12 is less than zero, enter "0")  
(Applicable year tax rate)

|    |                      |
|----|----------------------|
| 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"/> |
| 11 | <input type="text"/> |
| 12 | <input type="text"/> |
| 13 | <input type="text"/> |

**IMPORTANT:** If the Department of Revenue has made prior changes to the corporate net income, these changes must be taken into consideration when completing the Report of Change, RCT-128C.



REVENUE ID  
TAX YEAR END

  

NAME

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**DETERMINATION OF APPORTIONMENT PERCENTAGES**

From RCT-106, applicable for the tax year being reported

**SCHEDULE C-1:** Apportionment Schedule For Corporate Net Income Tax (Include Form RCT-106.) See instructions for apportionment in the CT-1 PA Corporation Tax Instructions, REV-1200, found at www.revenue.pa.gov.

**Three-Factor**

|                  |           |                      |           |                      |
|------------------|-----------|----------------------|-----------|----------------------|
| Property - PA    | <b>1A</b> | <input type="text"/> | <b>1D</b> | <input type="text"/> |
| Property - Total | <b>1B</b> | <input type="text"/> |           |                      |
| Payroll - PA     | <b>2A</b> | <input type="text"/> | <b>2D</b> | <input type="text"/> |
| Payroll - Total  | <b>2B</b> | <input type="text"/> |           |                      |
| Sales - PA       | <b>3A</b> | <input type="text"/> | <b>3D</b> | <input type="text"/> |
| Sales - Total    | <b>3B</b> | <input type="text"/> |           |                      |

**Single-Factor**

|             |           |                      |               |          |                      |
|-------------|-----------|----------------------|---------------|----------|----------------------|
| Numerator   | <b>4A</b> | <input type="text"/> | Apportionment | <b>5</b> | <input type="text"/> |
| Denominator | <b>4B</b> | <input type="text"/> | Proportion    |          |                      |

**CORPORATE OFFICERS**

SSN

Last Name

First Name

MI

Must provide requested information for all filled officer positions

|                            |    |                      |                      |                      |                      |
|----------------------------|----|----------------------|----------------------|----------------------|----------------------|
| President/Managing Partner | XX | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Vice President             | XX | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Secretary                  | XX | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Treasurer/Tax Manager      | XX | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

**PREPARER'S INFORMATION**

|                  |    |                      |
|------------------|----|----------------------|
| Mail to Preparer | XX | <input type="text"/> |
| Firm Federal EIN | XX | <input type="text"/> |
| Firm Name        | XX | <input type="text"/> |
| Address Line 1   | XX | <input type="text"/> |
| Address Line 2   | XX | <input type="text"/> |
| City             | XX | <input type="text"/> |
| State            | XX | <input type="text"/> |
| ZIP              | XX | <input type="text"/> |

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>Tax Preparer's Signature</b> | <b>Date</b> |
|---------------------------------|-------------|

**INDIVIDUAL PREPARER**

|          |                      |
|----------|----------------------|
| PHONE    | <input type="text"/> |
| EMAIL    | <input type="text"/> |
| PTIN/SSN | <input type="text"/> |

