

# Instructions for PA-40 NRC-O

## Directory of Nonresident and Foreign Owners (Other Entities)

### Do Not Use This Schedule to List Individuals

#### What's New

Two new codes were added:

- LC = LLC taxed as a C Corporation
- LS = LLC taxed as an S Corporation

One code was changed:

- L = LLC code was changed to L = LLC taxed as a Partnership

#### General Information

##### Purpose of Form

The PA-40 Schedule NRC-O is a directory used by PA S corporations, partnerships or limited liability companies filing as partnerships or PA S corporations for federal income tax purposes to identify the type of entity that received a PA-20S/PA-65 NRK-1 and/or PA-20S/PA-65 H-Corp.

Entities listed on the PA-40 Schedule NRC-O are **not** eligible to be included in a PA-40 NRC, Nonresident Consolidated Income Tax Return.

#### Line Instructions

##### FEIN

Enter the 9-digit federal employer identification number (FEIN) of the entity or business as shown on the PA-20S/PA-65 Information Return.

##### Business Name

Enter the complete name of the entity or business as shown on the PA-20S/PA-65 Information Return.

##### FEIN

Enter the 9-digit federal employer identification number for each nonresident or foreign owner.

##### Name

List every nonresident or foreign owner that is not an individual that received a PA-20S/PA-65 Schedule NRK-1, or PA-20S/PA-65 Schedule H-Corp (if owner is a corporate partner) from a PA S corporation, partnership, limited liability company, or estate or trust.

#### Amended Schedule

If this is an amended schedule, fill in the oval.

The PA-40 Schedule NRC-O can only be amended for owner's percentage. No other amendment is allowed because an entity cannot be included on the PA-40 NRC, Nonresident Consolidated Income Tax Return.

#### Owner's Percentage of Ownership/Liabilities

Enter the nonresident or foreign owner's percentage of ownership and liabilities in decimals.



Note. The estate or trust address will be reported on the PA-20S/PA-65 Schedules RK-1 and NRK-1. The estate or trust also reports withholding on the PA-20S/PA-65 Schedule NRK-1, Line 6.

#### Type of Entity

Enter the type of entity in the last column.

- S = PA S Corporation
- E = Estate
- P = Partnership
- X = Exempt Org.
- C = C corporation
- T = Trust
- I = Insurance Company
- B = Bank/Financial Institution
- L = Limited Liability Company Taxed as a Partnership
- LC = Limited Liability Company Taxed as a C Corporation
- LS = Limited Liability Company Taxed as an S Corporation



Caution. Do not use more than one line per entry. If you enter a FEIN in Lines 1 through 25, every field within that line must be completed.