PA SCHEDULE H-Corp

Corporate Partner Apportioned Business Income (Loss) (Form PA-20S/PA-65) **2009**

PA-20S/PA-65 H-Corp (10-09) (FI)

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START HERE →

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Apportionment for (Tax Type)

☐ Capital Stock/Foreign Franchise and Corporate Net Income Taxes ☐ Capital Stock/Foreign Franchise Tax Only ☐ Corporate Net Income Tax Only

Name as shown on **PA-20S/PA-65 Information Return**	Date the taxable period ended MM/DD/YYYY	FEIN 9 DIGITS - NO DASH

Complete this schedule to apportion business income (loss) for partners who are business entities only. This schedule should be provided to partners who are business entities. If the partnership derives business income from sources within and outside Pennsylvania or totally within Pennsylvania, complete this schedule. Any partner who is a corporation will use its share of the information provided in the calculation of its own apportionment factor.

TABLE 1 – PROPERTY FACTOR Description	Inside PA		Inside and Outside PA	
	Beginning of Period	End of Period	Beginning of Period	End of Period
Real and Tangible Property Owned (Original Cost Value)				
Inventory				
Buildings and Depreciable Assets				
Land				
Other Real and Tangible Personal Property				
Partnership's Share of Property Owned by Investee Partnerships				
Less Construction in Progress (if included above)	( )	( )	( )	( )
Totals				
Total Beginning and End of Period				
Average Value (1/2 of Above)				
Add: Corporate Tangible and/or Real Property Rented*				
Investee Partnership Tangible and/or Real Property Rented *				
Total Average Value	1. (A)		1. (B)	
*Eight times net annual rental rate (Submit Schedule)				
1C. Property factor (divide A by B - calculate to six decimal places)	_ • _ _ _ _ _ _		X 8.5 = _ _ • _ _ _ _ _ _	

TABLE 2 – PAYROLL FACTOR Description	Inside PA	Inside and Outside PA
Wages, salaries, commissions and other compensation to employees in:		
Cost of goods sold		
Compensation of officers		
Salesmen's salaries and commissions		
Other payroll		
Partner's share of payroll from partnerships		
Total Payroll	2. (A)	2. (B)
2C. Payroll factor (divide A by B - calculate to six decimal places)	_ • _ _ _ _ _ _	X 8.5 = _ _ • _ _ _ _ _ _

TABLE 3 – SALES FACTOR Description	Inside PA	Inside and Outside PA
Sales (Net of Returns and Allowances)		
Interest, Rents, Royalties		
Gross Sales Price of Assets (Except securities)		
Other Sales (receipts only)		
Partner's share of sales from partnerships		
Total Sales	3. (A)	3. (B)
3C. Sales factor (divide A by B - calculate to six decimal places)	_ • _ _ _ _ _ _	X 83 = _ _ • _ _ _ _ _ _

PA Apportionment. Add the amounts on Lines 1C, 2C, and 3C and divide by 100 if all three proportions apply.	_ • _ _ _ _ _ _

Special Apportionment to be completed only by railroad, truck, bus, and airline entities, pipeline or natural gas entities and water transportation entities. (Refer to PA-20S/PA-65 Schedule H-Corp instructions)

(A) Numerator (A) / (B) Denominator = _ • _ _ _ _ _ _

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