

GENERAL INSTRUCTIONS

Purpose of Form

The PA-40 NRC-I is a directory used by PA S corporations, partnerships and limited liability companies taxed as partnerships to identify individual owners (partners, members, shareholders) and the amount of withholding paid on behalf of the nonresident individual owners and to identify if the nonresident individual has been included on a PA-40 NRC Income Tax Return.

Any PA S corporation, partnership or limited liability company filing the PA-40 Nonresident Consolidated Income Tax Return on behalf of its qualifying electing nonresident individual owners (partners, members, shareholders) must submit:

- PA-40 Schedule NRC-I listing each nonresident individual owner; and
- PA-20S/PA-65 Schedules NRK-1 for each nonresident individual owner.

SPECIFIC INSTRUCTIONS

Nonresident Individual Owners

Enter the Social Security number of each nonresident individual owner.

Check Box If Owner is Included on the PA-40 NRC Income Tax Return

Check the block for nonresident individual owners participating in the PA-40 Nonresident Consolidated Income Tax Return.

Name

Enter the name of every nonresident individual owner that received a PA-20S/PA-65 Schedule NRK-1 from a PA S corporation, partnership or limited liability company. If additional space is required, make copies of this schedule.

NOTE: The address for nonresident individuals will be reported on the PA-20S/PA-65 NRK-1 and the withholding will be reported on both the PA-40 NRC-I and PA-20S/PA-65 NRK-1, Line 6.

Amended Schedule

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

Owner's Percentage of Ownership and Liabilities

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

Tax Withheld

Enter the amount of tax withheld for each individual owner. Enter whole dollars only.

CAUTION: Do not use more than one line per entry. If you enter a Social Security number in Lines 1 through 25, every field within that line must be completed.