

GENERAL INSTRUCTIONS

Purpose of Form

The PA-40 NRC-O is a directory used by PA S corporations, partnerships and limited liability companies taxed as partnerships to identify the type of non individual owners (entities) 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 Nonresident Consolidated (NRC) Income Tax Return.

SPECIFIC INSTRUCTIONS

FEIN

Enter the 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.

If this is an amended schedule, fill in the oval. The PA-40 Schedule NRC-O can only be amended for owner's percentage. It may not be amended to include a newly electing nonresident or foreign owner.

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 Schedule NRK-1. The estate or trust also reports withholding on the PA-20S/PA-65 Schedule NRK-1, Line 6.

Enter the type of entity in the last column.

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|----------------------------------|-------------------------|
| S = PA S Corporation | E = Estate |
| L = Limited Liability Company | X = Exempt Organization |
| C = Corporation | T = Trust |
| P = Partnership | I = Insurance Company |
| B = Bank / Financial Institution | |

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.