



1060017105

RCT-106 (CT) 03-17
**DETERMINATION OF
APPORTIONMENT PERCENTAGE**
INSERT SHEET
FILE WITH RCT-101

**TAX YEAR
BEGINNING** _____
**TAX YEAR
ENDING** _____

CORPORATION NAME _____ **REVENUE ID** _____

SALES FACTOR*	Description	Inside PA	Inside and Outside PA
1.	Sales (net of returns and allowances)		
2.	Interest, Rents, Royalties		
3.	Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)		
4.	Other Sales (receipts only)		
5.	Partner's Share of Sales from Partnerships		
6.	Total Sales	(A)	(B)

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) ____ ● _____ Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to instructions.

(A) NUMERATOR _____ = (C) ____ ● _____ Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.
(B) DENOMINATOR _____

(C) Special Apportionment (Divide A by B; calculate to six decimal places.)

* Use applicable figure from the chart in REV-1200, PA Corporate Net Income Tax Instructions, found at www.revenue.pa.gov.



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