



1060017101

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)		1207	1208
2. Interest, Rents, Royalties		1209	1210
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)		1211	1212
4. Other Sales (receipts only)		1213	1214
5. Partner's Share of Sales from Partnerships		1215	1216
6. Total Sales		(A) 1217	(B) 1218

(C) Sales Factor (Divide A by B, calculate to six decimal places.) (C) \bullet 1219 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 1221
(B) DENOMINATOR 1222 = (C) \bullet 1223 Carry (A), (B) and (C) to RCT-101,
Schedule C-1, Lines 2A, 2B and 2C

(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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