

PA SCHEDULE NRH

2003710056

Compensation Apportionment PA-40 NRH (EX) 09-20 (FI) PA DEPARTMENT OF REVENUE

20

OFFICIAL USE ONLY

NAME AS SHOWN ON YOUR PA RETURN:

SOCIAL SECURITY NUMBER:

Enter the name, address and employer identification number of your employer. A separate PA Schedule NRH must be completed for each employer.

EMPLOYER'S NAME

EMPLOYER'S IDENTIFICATION NUMBER

EMPLOYER'S ADDRESS

CITY

STATE

ZIP CODE

SECTION I APPORTIONMENT METHODS

You must use the business-volume basis when your income depends directly on the amount of business earned or received when in Pennsylvania. Otherwise, use the working-day basis. You may not use both methods in determining apportionment.

PART A. WORKING-DAY BASIS (Use only if Business-Volume Basis cannot be used).

Form with lines 1-5 for working-day basis calculation, including total days, nonworking days, and working days.

PART B. BUSINESS-VOLUME BASIS

Form with lines 6-8 for business-volume basis calculation, including total volume and apportionment fraction.

APPORTIONED COMPENSATION AND/OR EMPLOYEE BUSINESS EXPENSES

PART C. PA GROSS-TAXABLE COMPENSATION

If the Form W-2 provided by your employer did not show the amount of PA gross-taxable compensation you earned or received in Pennsylvania, or if the amount shown as PA gross-taxable compensation is incorrect, you must apportion the amount on Line 9.

Form with lines 9-12 for PA gross-taxable compensation calculation.

If you did not incur any allowable employee business expenses, include the amount from Line 12 on Line 1c of your PA-40. If you did incur allowable employee business expenses, you must complete Part D.

PART D. ALLOWABLE EMPLOYEE BUSINESS EXPENSES

In order to apportion your business expenses for PA purposes, you must complete PA Schedule UE, Allowable Employee Business Expenses. Do not include any expenses on PA Schedule UE which are not allowable under PA law.

Form with lines 13-16 for allowable employee business expenses calculation.

PART E. PA-TAXABLE COMPENSATION

If you completed Part C, enter the amount from Line 12 on Line 18. You should not have amounts on both Line 17 and Line 18 unless you received more than one Form W-2 from the same employer.

Form with lines 17-22 for PA-taxable compensation calculation.

Include the amount from Line 22 on Line 1c of your PA-40. Enclose a copy of this PA Schedule NRH, your completed PA Schedule UE, your form(s) W-2 and your employer letter verifying working days outside Pennsylvania with your PA-40.



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SECTION II

CALCULATION OF PENNSYLVANIA NET PROFITS FROM BUSINESS, PROFESSION OR FARM INCOME

If your business, profession or farm income is derived from sources within and outside Pennsylvania and your accounts and records do not clearly reflect the income from within Pennsylvania, complete Section II of this schedule and enclose it with your PA-40.

NET PROFITS FROM BUSINESS OR FARM APPORTIONMENT FORMULA

List all places within and outside Pennsylvania where you operate your business.

Federal Employer Identification Number

(1) STREET ADDRESS	(2) CITY AND STATE	(3) TYPE OF BUSINESS

DESCRIPTION OF ITEMS USED AS FACTORS	(A) TOTAL EVERYWHERE	(B) WITHIN PENNSYLVANIA	(C) DIVIDE (B) BY (A) TO OBTAIN DECIMAL - CARRY TO AT LEAST SIX PLACES
1. Real estate and tangible property	\$	\$	1. ____ . ____ _
2. Wages, salaries, commissions and other compensation	\$	\$	2. ____ . ____ _
3. Sales	\$	\$	3. ____ . ____ _
4. Total (Add Line 1 through Line 3 for column C.)			4. ____ . ____ _
5. Allocating fraction (express in decimal). Divide Line 4 by 3. If only two of the above factors apply, divide by 2. If only one applies, enter figure from Line 4.			5. ____ . ____ _
6. Total net profits from business, profession or farm income for the tax period.			6. \$
7. Net profits from business, profession or farm allocated to Pennsylvania. (Multiply Line 6 by Line 5.) Enter here and include in Line 4 of PA-40.			7. \$



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