## PA SCHEDULE NRH

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

20

PA DEPARTMENT OF REVENUE			OFFICIAL USE ONLY	
NAME AS SHOWN ON YOUR PA RETURN:		SOCIAL SE	CURITY NUMBER:	
Enter the name, address and employer identification number of your employer. A separate PA Sch	edule NRH must	be complete	d 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 ea	rnod or rosoived w	hon in Bonne	ulvania Othonwica uso	
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).	illied of received w	nen in Feilis	yivania. Otherwise, use	
Total number of days in the tax year     Total number of nonworking days		1.		
a. Saturdays, Sundays and holidays (if no work is performed on these days)				
b. Sick, illness or disability daysb				
c. Vacation or leave days, with or without pay				
Total number of nonworking days (Add a, b and c and enter on Line 2.)		2.		
3. Total number of days worked in the tax year (Subtract Line 2 from Line 1.)		3.		
4. Total number of days worked within Pennsylvania during the tax year (See the instructions.)	4. Total number of days worked within Pennsylvania during the tax year (See the instructions.)			
5. Working-days apportionment fraction (Divide Line 4 by Line 3. Calculate to at least six decimal places	.)	5		
PART B. BUSINESS-VOLUME BASIS				
6. Total volume of business transacted during the tax year		6.		
7. Total volume of business transacted directly due to activity in Pennsylvania		7.		
8. Business-volume apportionment fraction (Divide Line 7 by Line 6. Calculate to at least six decimal pla	ces.)	8		
APPORTIONED COMPENSATION AND/OR EMPLOYEE BUSINESS EXP	PENSES			
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 yo shown as PA gross-taxable compensation is incorrect, you must apportion the amount on Line 9. If yo compensation on your Form W-2, do not complete this part.				
Gross-taxable compensation from Form W-2 or pay stubs		9.		
10. Working-days apportionment percentage from Line 5 in Part A above				
11. Business-volume apportionment percentage from Line 8 in Part B above (Use the percentage from Line 5 or Li				
12. Apportioned PA gross-taxable compensation (Multiply Line 9 by either Line 10 or Line 11.) Enter on Li	ne 1A of your PA-4	10 12.		
If you did not incur any allowable employee business expenses, include the amount from Line 12 on Line business expenses, you must complete Part D.	1c of your PA-40.	If you did inc	cur allowable employee	
PART D. ALLOWABLE EMPLOYEE BUSINESS EXPENSES				
In order to apportion your business expenses for PA purposes, you must complete PA Schedule UE, Allow expenses on PA Schedule UE which are not allowable under PA law. Read the instructions carefully.	able Employee Bus	siness Expens	ses. Do not include any	
13. Total allowable expenses from PA Schedule UE		13.		
14. Working-day apportionment percentage from Line 5 in Part A above		14.		
15. Business-volume apportionment percentage from Line 8 in Part B above (Use the percentage from either Line 5 or	r Line 8, but not both	.) 15		
16. Apportioned PA-allowable employee business expenses (Multiply Line 13 by Line 14 or Line 15.) Enter on I	Line 1B of your PA-	40 16.		
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 L Form W-2 from the same employer. On Line 19, enter any reimbursements for expenses that you received	, but not included i	n your Form		
17. Correct PA gross-taxable compensation from Form W-2		17.		
18. Apportioned PA gross-taxable compensation from Part C, Line 12 above (Enter on Line 1A of your Pr	A-40.)	18.		
19. Apportioned reimbursements for expenses not included in your Form W-2				
20. Total PA gross-taxable compensation (Add Line 17 and/or Line 18 to Line 19.)				
21. Apportioned PA employee business expenses from Part D, Line 16 above (Enter on Line 1B of your	,			
22. Net taxable/apportioned PA gross-taxable compensation (Subtract Line 21 from Line 20.)				
Include the amount from Line 22 on Line 1c of your PA-40. Enclose a copy of this PA Schedule NRH, yo your employer letter verifying working days outside Pennsylvania with your PA-40.	our completed PA	Schedule UE	, your form(s) W-2 and	

## PA SCHEDULE NRH

2003810054

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

## 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)		(2) CITY A	ITY AND STATE		(3) TYPE OF BUSINESS	
DESCRIPTION OF ITEMS USED AS FACTORS	TOTA	(A) AL EVERYWHERE	(B) WITHIN PENNSYL	VANIA DIVIDE (B) BY (A) TO OBTAIN DECIMAL – CARRY TO AT LEAST SIX PLACES		
Real estate and tangible property	\$		\$			
Wages, salaries, commissions and other compensation	\$		\$			
3. Sales	\$		\$			
Total (Add Line 1 through Line 3 for column C.)			4.			
<ol><li>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.</li></ol>				e by 2.		
6. Total net profits from business, profession or farm income for the tax period.			6.	\$		
<ol> <li>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.</li> </ol>				\$		