

# PA Schedule C-F Reconciliation

1996

## ADJUSTING FEDERAL BUSINESS EXPENSES FOR PA PURPOSES

### PART A. Identification Information

Name(s) as shown on your PA tax return:	Social Security Number:
Name(s) of business or farm if different:	Federal EIN:

### Determining Net Profit or [Loss] for PA Purposes

If you choose to use your federal schedule or form to report your taxable profit or [loss] for PA purposes, use this schedule. You may adjust your federal business income and expenses for PA rules. Under PA law, net profit or [loss] from the operation of a business, profession or farm is determined using generally accepted principles and practices. These are the adjustments for the most common differences between PA and federal rules.

You must make adjustments for the expense categories marked with an\*, if you incurred that type expense on your federal Schedule C, F or other form.

### PART B. Receipts from Business Activity

**DO NOT USE CENTS-ROUND TO WHOLE DOLLARS**

1a. Gross receipts or sales	1a.	\$	
1b. Returns and allowances	1b.	\$	
1c. Realized gross receipts or sales from federal form	1c.	\$	
1d. Additional income or [loss]. See instructions Itemize income or [loss] and sources: _____ _____ Total	1d.	\$	
2. Cost of goods sold and/or operations from your federal form	2.	\$	
3. Gross profits (Line 1c plus line 1d less line 2)	3.	\$	

### PART C. Business Expenses

4. Allowable business expenses from your federal form	4.	\$	
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### PART D. Adjustments for PA Income Tax Purposes. See instructions.

5a. Business meals and entertainment	5a.	\$	
5b. Sales Tax on depreciable assets	5b.	\$	
5c. Charitable contributions for business purposes	5c.	\$	
5d. Uniform capitalization (other than federal tax accounting) under GAAP or FASB	5d.	\$	
5e. Depreciation if electing a generally accepted method different than used for federal purposes Depreciation method: _____	5e.	\$	
* 5f. * Wages for the Federal JOBS credit	*5f.*	\$	
* 5g.* Wages for PA Employment Incentive Payments Credit	*5g.*	\$	
* 5h.* Payments for owner pension, profit-sharing or deferred income plans	*5h.*	\$	
* 5i. * Taxes based on gross or net income and other unrelated taxes	*5i.*	\$	
* 5j. * Payments for owner health and welfare benefit plans	*5j.*	\$	
5k. Other adjustments for differences between PA and federal expenses Itemize and explain in detail. Enter the net total on line 5k _____ _____	5k.	\$	
6. Total adjustments. Add lines 5a through 5k and enter the net amount here	6.	\$	
7. Total allowable PA business expenses. Add lines 4 and 6. Enter the net amount here	7.	\$	

### PART E. Net Income or [Loss] for PA Income Tax Purposes.

8. SUBTRACT line 7 from line 3. Enter the income or [loss] here and on your PA tax return	8.	\$	
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# PA Schedule J - Income from Estates and Trusts

1996

List the name, address and identification number of each estate or trust from which you received a distribution in 1996. For PA purposes, you should have received a PA Schedule L from the estate or trust or a PA Schedule RK-1 or NRK-1, if you are a partner in a partnership or a shareholder in a PA S corporation which receives income from an estate or trust.

If you received a federal Schedule K-1, you must add and report the positive income amounts. **DO NOT DEDUCT [LOSSES].**

(a) Name and address of each estate or trust	(b) Federal EIN	(c) Income Amount
		\$
		\$
		\$
		\$
Income from partnership(s), attach PA Schedules(s) RK-1 or NRK-1		\$
Income from PA S corporation(s), attach PA Schedule(s) RK-1 or NRK-1		\$

**Total Income from Estates or Trusts.** Add Column (c) and enter the total here and on your PA tax return \$

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