REV-798 CT (05-12)

pennsylvania
DEPARTMENT OF REVENUE

SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

MMDDYYYY

START

TAX YEAR BEGINNING _____

CORPORATION NAME _____ REVENUE ID _____ TAX YEAR ENDING _____

1	Federal Schedule C, Line (20), Total Deductions	1	
2	Federal Schedule C, Line (15), Foreign Dividend Gross-Up (Section 78)	2	
3	Dividends from less-than-20%-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 70% - 0.70	3	
4	Dividends from 20%-or-more-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 80% - 0.80	4	
5	Dividends listed on Lines (13) and (14) of federal Schedule C from foreign corporations that meet the "80% voting and value test" of IRC §1504(a)(2) and otherwise would qualify for 100% deduction under IRC §243(a)(3) if they were a domestic corporation. **Do not list any amounts included in Item 4.**	5	
6	**Total PA Dividend Deduction** - Add Lines 1, 2, 3, 4 and 5 Enter this amount at Section C, Line (2A) on RCT-101.	6	

SCHEDULE X

Taxpayers completing this schedule must provide beginning and ending balance sheets, reflecting the consolidated net worth of the taxpayer and all subsidiaries.

TAX YEAR BEGINNING _____

CORPORATION NAME _____ REVENUE ID _____ TAX YEAR ENDING _____

Name	File in PA	Revenue ID	EIN

Name, SSN, EIN and/or Revenue ID Number of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID

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