## Commonly Asked Questions

**Q-1. Is an extension of time to file available for PA-65 Corp?**

**A-1.** No extension of time to file is available for PA-65 Corp. PA-65 Corp is due along with any corporate net income withholding payment for nonfiling corporate partners (C corporations) on or before April 15 for calendar year filers. The due date for fiscal year filers is on or before the 15th day of the fourth month following the close of the fiscal year.

If the partnership has been granted an extension of time to file federal Form 1065, submit federal Form 1065 on or before the extended due date. An extension of time to file federal Form 1065 does not extend the filing deadline for PA-65 Corp.

**Q-2. Who must file PA-65 Corp?**

**A-2.** All partnerships with nonfiling corporate partners (C corporations) must file PA-65 Corp.

Partnerships and limited liability companies filing as partnerships are required to withhold corporate net income tax for nonfiling corporate partners. The partnership lists each corporate partner on PA-65 Corp and submits it along with any corporate net income tax payment. The payment made by the partnership is applied to the corporate partner from the information submitted on PA-65 Corp.

Use the following links to access PA-65 Corp, Directory of Corporate Partners, and instructions.

**PA-65 Corp (2008)**
**PA-65 Corp (2008) -- Fill-in Form**
**PA-65 Corp-I (2008) -- Instructions**

**Q-3. If a partnership remits corporate net income tax on behalf of a nonfiling corporate partner (C corporation), is the corporate partner required to file RCT-101 for that tax year?**

**A-3.** A corporate partner must file RCT-101, PA Corporate Tax Report. If the partnership does not have a signed affidavit from a corporate partner that includes the PA corporate account number and states the corporate partner is compliant with Pennsylvania tax obligations, then the partnership is responsible for withholding corporate net income tax. The corporate net income tax withholding payment is posted to the corporate partner's account, and the Bureau of Corporation Taxes may impose an estimate on the corporate partner's account for not filing RCT-101, PA Corporate Tax Report.

If the partnership received an affidavit from a corporate partner and it is later determined the corporation failed to file RCT-101, PA Corporate Tax Report,

the partnership must pay the corporate net income tax due plus all applicable interest and penalty for failure to withhold.

**Q-4. What are the filing requirements for a 100 percent corporate-owned partnership?**

**A-4.** A partnership wholly owned by one or more C corporations submits PA-65 Corp and a complete copy of federal Form 1065, including all federal schedules and federal Form 1065 Schedules K-1.

If the partnership has business operations within and outside Pennsylvania or totally within Pennsylvania, the partnership submits a complete PA-20S/PA-65 Schedule H-Corp and provides a copy of Schedule H-Corp to each corporate partner. The PA-20S/PA-65 Schedule H-Corp provides the corporate partner with the apportionment information needed to complete RCT-101, PA Corporate Tax Report.

The partnership is also required to file PA-20S/PA-65 Schedule CP with PA-65 Corp for each nonfiling corporate partner and provide a copy of Schedule CP to each nonfiling corporate partner for use in filing RCT-101, PA Corporate Tax Report. A corporate partner is not required to file PA-20S/PA-65 Schedule CP with the RCT-101, PA Corporate Tax Report.

The partnership does not submit a PA-20S/PA-65 Information Return.

**Q-5. What are the filing requirements for a partnership with corporate and noncorporate partners?**

**A-5.** A partnership may have noncorporate partners, as well as one or more corporate partners that are C corporations. Such a partnership submits a complete PA-20S/PA-65 Information Return.

If the partnership has corporate net income tax withholding(s) for its nonfiling corporate partner(s), the partnership also submits a complete PA-65 Corp and a copy of federal Form 1065, including all federal schedules and federal Form 1065 Schedules K-1.

If the partnership has business operations within and outside Pennsylvania or totally within Pennsylvania, the partnership must complete PA-20S/PA-65 Schedule H to apportion business income (loss) for PA personal income tax purposes.

The partnership must also submit a complete PA-20S/PA-65 Schedule H-Corp and provide a copy to each corporate partner. The PA-20S/PA-65 Schedule H-Corp provides the corporate partner with the apportionment information needed to complete RCT-101, PA Corporate Tax Report. The PA-20S/PA-65 Schedule H-Corp is for information purposes only for corporate partners. Do not use this schedule to arrive at calculations for other noncorporate partner's/member's income. PA-20S/PA-65 H-Corp must be completed for distribution to partners that are business entities.

The partnership is also required to file PA-20S/PA-65 Schedule CP with PA-65 Corp for each nonfiling corporate partner and provide a copy of Schedule CP to each nonfiling corporate partner for use in filing RCT-101, PA Corporate Tax Report. A corporate partner is not required to file PA-20S/PA-65 Schedule CP with the RCT-101, PA Corporate Tax Report.

**Q-6. Where should I mail PA-65 Corp and corporate net income tax payment?**

**A-6.** Do not send corporate net income tax withholding payments to the Bureau of Corporation Taxes.

The PA-65 Corp must be mailed separately from all other PA returns or forms.

Partnerships completing PA-65 Corp must submit a complete copy of federal Form 1065, including all federal Schedules K-1 and all appropriate PA schedules to:

Without Payment:
PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280509
HARRISBURG PA 17128-0509

With Payment:
PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280502
HARRISBURG PA 17128-0502

**Q-7. Can the PA-65 Corp be amended?**

**A-7.** The PA-65 Corp must be amended if a partnership amends federal Form 1065. Fill in the amended oval on the PA-65 Corp and include all appropriate amended PA schedules.