

## PA DEPARTMENT OF REVENUE BUREAU OF CORPORATION TAXES

KOZ/KOEZ/KOIZ

SDA

**DO NOT USE THIS FORM IF THE CORPORATE TAXPAYER IS A TRANSPORTATION COMPANY, FINANCIAL INSTITUTION, MUTUAL THRIFT INSTITUTION, INSURANCE COMPANY, PIPELINE AND NATURAL GAS COMPANY, REGULATED INVESTMENT COMPANY OR A HOLDING COMPANY AS DEFINED IN ARTICLE VI OF THE TAX REFORM CODE.**

**The calculation of the tax credits must be in accordance with the attached instructions.**

CORPORATION NAME \_\_\_\_\_

REVENUE ID \_\_\_\_\_ TAX YEAR BEGINNING \_\_\_\_\_ TAX YEAR ENDING \_\_\_\_\_

**PROPERTY**

Within Subzone,  
Expansion Subzone or SDA = \_\_\_\_\_ = . \_\_\_\_\_  
Within PA

**PAYROLL**

Within Subzone,  
Expansion Subzone or SDA = \_\_\_\_\_ = . \_\_\_\_\_  
Within PA

Taxpayers claiming the KOZ/KOEZ/KOIZ credit for tax periods beginning after Dec. 31, 2008, should stop here and go to the Calculation of the Credit.

**SALES**

To be completed by taxpayers approved for and claiming the SDA Credit.

Within SDA = \_\_\_\_\_ = . \_\_\_\_\_  
Within PA

TOTAL \_\_\_\_\_ . \_\_\_\_\_

TOTAL \_\_\_\_\_ . \_\_\_\_\_ ÷ \_\_\_\_\_ = CREDIT PERCENTAGE \_\_\_\_\_ . \_\_\_\_\_

**Capital Stock/Foreign Franchise Tax**

**Corporate Net Income Tax**

Self-Assessed Tax \_\_\_\_\_

Self-Assessed Tax \_\_\_\_\_

Credit Percentage X \_\_\_\_\_ . \_\_\_\_\_

Credit Percentage X \_\_\_\_\_ . \_\_\_\_\_

Conditional Tax Credit = \_\_\_\_\_

Conditional Tax Credit = \_\_\_\_\_

Carry the conditional tax credit to the first page of RCT-101, Step D, Column C for each respective tax. **The total credit may not exceed the tax liability for the period.**