pennsylvania
DEPARTMENT OF REVENUE

Pennsylvania Department of Revenue **2013**

Instructions for PA-20S/PA-65 Schedule J

Income from Estates or Trusts

GENERAL INFORMATION

PURPOSE OF SCHEDULE

Use the PA-20S/PA-65 Schedule J to report the total income received from an estate or trust or that the estate or trust credited to you as reported on PA-20S/PA-65 Schedule RK-1 and/or NRK-1. For Pennsylvania income tax purposes, an estate or trust cannot distribute a loss.

If a PA S corporation, partnership or limited liability company filing as a partnership or S corporation for federal income tax purposes receives a PA-20S/PA-65 Schedule RK-1 or NRK-1 that reports income from an estate or trust, the entity must complete PA-20S/PA-65 Schedule J using the information provided from the RK-1/NRK-1 and distribute the income to the partners or shareholders as applicable.

COMPLETING PA SCHEDULE J

Business Name

Enter the complete name of the entity or business as shown on the PA-20S/PA-65 Information Return.

FEIN

Enter the 9-digit federal employer identification number (FEIN) of the entity or business as shown on the PA-20S/PA-65 Information Return.

LINE INSTRUCTIONS

COLUMN (a)
Name and Address of each Estate or Trust

Enter the complete name and address of each estate or trust.

COLUMN PA-41 SCHEDULE RK-1/NRK-1

Check the box if the entity received a PA-41 Schedule RK-1 and NRK-1 from the estate or trust.

COLUMN (b)
Federal EIN

Enter the estate's or trust's nine-digit federal employer identification number (FEIN).

COLUMN (c)
Pennsylvania-Source Income

If the entity is a beneficiary of an estate or trust, in Column c enter the income reported on Line 4 from PA-41 Schedule NRK-1. If a federal Schedule K-1 was received instead of a PA-41 Schedule NRK-1, enter all Pennsylvania-source income from the estate or trust.

COLUMN (d)
Total Income Everywhere

If the entity is a beneficiary of an estate or trust, in Column d enter the income reported on Line 6 from PA-41 Schedule RK-1. If a federal Schedule K-1 was received instead of a PA-41 Schedule RK-1, enter total income from everywhere from the estate or trust.

Income from PA S Corporations and Partnerships from your PA-20S/PA-65 Schedules RK-1 or NRK-1

If the entity received estate or trust income from another PA S corporation or partnership, enter the income from the PA-20S/PA-65 Schedule NRK-1, Line 6 in column c and the income from the PA-20S/PA-65 RK-1, Line 4 in Column d.

Total Estate or Trust Income
COLUMN (c)

Total Column (c) and enter the amount on the PA-20S/PA-65 Information Return, Part III, Line 7b.

COLUMN (d)

Total Column (d), subtract Column (c) from Column (d) and enter difference on the PA-20S/PA-65 Information Return, Part III, Line 7a.