

Instructions for PA-20S/PA-65 Directory Partner/Member/Shareholder Directory

General Information

Purpose of Form

PA S corporations, partnerships or limited liability companies filing as partnerships or PA S corporations for federal income tax purposes use PA-20S/PA-65 Partner/Member/Shareholder Directory to list each partner/member/shareholder (owner) involved with the entity within the tax year.

Line Instructions

Business Name

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

The entity must list its partners/members/shareholders on this schedule.

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.

Complete all of the following for all partners/members/shareholders.

Code

Enter the type of owner using the following codes:

- B = Bank Financial Institution
- PI = Part-Year Resident Individual (S corporation only)
- T = Trust
- I = Insurance Company
- P = Partnership
- S = S Corporation
- RI = Resident Individual
- L = LLC taxed as a Partnership
- LC = LLC taxed as a C Corporation
- LS = LLC taxed as an S Corporation
- C = C Corporation
- NR = Nonresident Individual
- E = Estate
- X = Exempt

SSN/FEIN

Enter the applicable 9 digit Social Security number or 9 digit federal employer identification number (FEIN) of each partner/member/shareholder.

PA Account

Enter the 7 digit PA Account # (corporate tax number) of each member or shareholder. This number is assigned by the Pennsylvania Department of Revenue's Bureau of Corporation Taxes and is applicable to PA S corporations, C corporations and limited liability companies only.



Note. A PA Account # is not applicable to an individual since, for Pennsylvania purposes, individuals are identified by their Social Security number only. As a result, for Pennsylvania personal income tax purposes, a PA Account # would not apply to the following codes: PI, T, NR, P, E, L and RI.

Ownership Percentage

- **Partnership.** Enter the owner's percentage of ownership at the close of the taxable year.
- **PA S Corporation.** Enter the owner's weighted average percentage of ownership for the taxable year.

Name/Address

Enter the complete name, address, city, state and ZIP Code of the partner/member/shareholder involved with the entity within the tax year.



Note. Copy Directory to list additional owners.