

## Instructions for PA-20S/PA-65 Schedule T Gambling and Lottery Winnings

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### General Information

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#### Purpose of Schedule

Use PA-20S/PA-65 Schedule T to report gambling and lottery winnings of PA S corporations, partnerships and limited liability companies filing as partnerships or PA S corporations for federal income tax purposes.

Complete and submit PA-20S/PA-65 Schedule T if the entity has any winnings it realizes from gambling or lotteries other than the Pennsylvania Lottery. It may not deduct any expenses related to realizing such income. However, it can offset winnings and losses within this income class. Submit a detailed statement/explanation of any amount reported, including information such as the source of winnings, specific amounts, etc.

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### Completing the PA Schedule T

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#### 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.

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### Line Instructions

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#### Column (a)

##### PA-Source Winnings

Report all taxable gambling and lottery winnings from sources within Pennsylvania.

#### Column (b)

##### Total Winnings Everywhere

Report all taxable gambling and lottery winnings from all sources, whether receiving a federal Form W-2G or not.

#### Line 1

Enter your total winnings from all federal Forms W-2G.

#### Line 2

Enter your total winnings from all other gambling, betting, and lottery activities.

Include cash and the fair market value or stated value of property, trips, services, etc.

#### Line 3

##### Total Winnings

Add Lines 1 and 2.

#### Line 4

Enter your total costs for tickets, bets, and other wagering. Do not include any expenses (travel, meals, programs, tip sheets, etc.) you incurred to play a game of chance.

#### Line 5

##### Total Gambling and Lottery Winnings

Subtract Line 4 from Line 3 in Column (a) and Column (b).

Enter the amount from Column (a) on PA-20S/PA-65 Information Return, Part III, Line 8b.

Subtract Column (a) from Column (b) and enter the difference on PA-20S/PA-65 Information Return, Part III, Line 8a.