

Instructions for PA-20S/PA-65 Directory

Partner/Member/Shareholder Directory

PA-20S/PA-65 Directory (10-15)

GENERAL INFORMATION

PURPOSE OF SCHEDULE

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.

COMPLETING THE PARTNER/MEMBER/SHAREHOLDER DIRECTORY

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 nine-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.

LINE INSTRUCTIONS

LINE 1 THROUGH 6

Code

Enter the type of owner using the following codes:

- B = Bank Financial Institution

- PI = Part-Year Resident Individual (S corporation only)
- T = Trust
- DE = Disregarded Entity
- 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 a PA S Corporation
- C = C Corporation
- NR = Nonresident Individual
- E = Estate
- X = Exempt

SSN/FEIN

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

Revenue ID

Enter the Revenue ID of the PA S corporation or limited liability company.

The Revenue ID is a unique, 10-digit number assigned by the Department of Revenue to replace the seven-digit Tax Account ID number. The seven-digit Tax Account ID number may be used if the 10-digit Revenue ID number is not known. One of these numbers must be provided.

 **IMPORTANT:** If using the seven-digit Tax Account ID number, left justify and do not use additional zeros to fill the space. This is not the same

number as the seven-digit Entity ID issued by the Department of State.

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. To list additional owners make a copy of the Directory.