

What's New

For tax year 2011, the PA-41, Pennsylvania Fiduciary Income Tax Return Tax Booklet forms and schedules will not be printed or mailed.

The PA-41 Schedule OI is available on the department's website under Forms and Publications for personal income tax.

Forms and schedules can also be obtained through one of the Forms Ordering Services. See Forms and Publications in the left navigation menu on the department's website or refer to Taxpayer Services and Assistance in the PA-41, Fiduciary Income Tax Return instructions.

General Information

Purpose of Schedule

The PA-41 Schedule OI is used to provide additional information on the tax status of the estate or trust.

Line Instructions

This section asks a series of questions. The questions must be answered with a "Yes" or "No." For "Yes" responses, supplemental statements must be submitted, if applicable.

Line 1

The trust must answer "Yes" if it is a revocable trust.

Line 2

The trust must answer "Yes" if it is an irrevocable trust.

Line 3

The estate or trust must answer "Yes" if during the tax year:

- the estate or trust received income from or paid income to a foreign estate or trust (located outside the U.S.), or domestic; and/or

- It was the tax owner of a foreign estate or trust, located outside the U.S. that was disregarded as an entity separate from its owner under federal Treasury Regulations Sections 301.7701-2 and 301.7701-3. The tax owner of a foreign entity located outside the U.S. that was disregarded as an entity is treated as owning the assets and liabilities of the foreign disregarded entity located outside the U.S. for purposes of U.S. income tax law.

Yes. The statement must show each entity's name, federal employer identification number (if any), and the country under whose laws the entity was organized if the entity directly or indirectly owned at least a 10 percent interest in any other foreign, located outside the U.S. or domestic partnership.

Line 4

The estate or trust must answer "Yes" if the federal government made any additional assessments on the income of the estate or trust.

Yes. Submit a statement indicating tax year and include a copy of the Revenue Agent's Report. If required, the estate or trust must file an amended return within 30 days of the adjustment.

Line 5

The estate or trust must answer "Yes" if it received income from a partnership, S corporation or entity formed as a limited liability company that is classified as a partnership or PA S corporation for federal income tax purposes.

Yes. List all such entities' FEIN, name and address in the section provided on PA-41 Schedule OI.

Line 6

If the PA-41, Fiduciary Income Tax Return is for a trust, provide the name and address of the grantor.