

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

---

## What's New

For tax year 2010, PA-20S/PA-65 Schedule T has been separated from PA-20S/PA-65 Schedule OC and PA-20S/PA-65 Schedule T is now a single form. PA-20S/PA-65 Schedule OC & T will no longer be available.

---

## General Information

---

### Purpose of Form

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.

---

## Line Instructions

---

### 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.

### 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.