

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

What's New

One new code was added:
DE=Disregarded Entity

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.

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 an 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.

PA Account

Enter the seven-digit PA Account Number (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. The PA Account Number 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, the PA Account Number 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. To list additional owners make a copy of the Directory.