

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

What's New

PA Account # was changed to Revenue ID.

For the 2012 tax year, a corporation's Revenue ID is its seven-digit PA Tax Account ID OR a new, unique, 10-digit number assigned by the department to a taxpayer, separate from any federally issued identification number(s) or Pennsylvania license number(s).

As the department transitions to an integrated tax system, a 10-digit Revenue ID number will be assigned and communicated to each taxpayer. A corporation's PA Tax Account ID will continue to be accepted by the department on tax forms and schedules, but upon assignment of a 10-digit Revenue ID to a taxpayer, the department will begin using the 10-digit Revenue ID on outbound correspondence in lieu of referencing the Tax Account ID.



Note. Corporations include limited liability companies.

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 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. If the entity has neither a Tax Account ID nor a Revenue ID, leave the field blank.



Caution. Do not use the tax number assigned by the Department of State.



Note. The Revenue ID 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 # 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.