

**PA SCHEDULE J**

Income from Estates  
or Trusts

1808910051

PA-20S/PA-65 J (PT) 05-18 (FI)  
PA Department of Revenue

**2018**

OFFICIAL USE ONLY

Name as shown on the PA-20S/PA-65 Information Return

FEIN

List the name, address, and identification number of each estate or trust. Check box if income is reported from PA-41 Schedule RK-1 and NRK-1. If a federal Schedule K-1 is received instead of a PA-41 Schedule RK-1 and NRK-1, indicate if the income is PA-source or total income everywhere.

(a) Name and address of each estate or trust	PA-41 Schedule RK-1/NRK-1	(b) Federal EIN	(c) PA-Source Income	(d) Total Income Everywhere
	<input type="checkbox"/>			
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Income from PA S corporation(s) and partnership(s), from the PA-20S/PA-65 Schedule(s) RK-1 or NRK-1.				
<b>Total Estate or Trust Income.</b> Column (c) - Total Column (c) and enter the amount on the PA-20S/PA-65 Information Return, Part III, Line 7b. Column (d) - Total Column (d), subtract Column (c) from Column (d) and enter difference on the PA-20S/PA-65 Information Return, Part III, Line 7a.				



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# Instructions for PA-20S/PA-65 Schedule J

Income from Estates or Trusts

PA-20S/PA-65 J IN (PT) 05-18

## GENERAL INFORMATION

### Purpose of Schedule

Use the PA-20S/PA-65 Schedule J to report the total income received from an estate or trust or that the estate or trust credited as reported on PA-20S/PA-65 Schedule RK-1 and/or NRK-1. For Pennsylvania income tax purposes, an estate or trust cannot distribute a loss.

If a PA S corporation, partnership or limited liability company filing as a partnership or S corporation for federal income tax purposes receives a PA-20S/PA-65 Schedule RK-1 and/or NRK-1 that reports income from an estate or trust, the entity must complete PA-20S/PA-65 Schedule J using the information provided from the RK-1 and NRK-1 and distribute the income to the partners or shareholders as applicable.

## COMPLETING PA SCHEDULE J

### 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.

## LINE INSTRUCTIONS

### COLUMN (a)

#### Name and Address of each Estate or Trust

Enter the complete name and address of each estate or trust.

#### COLUMN PA-41 SCHEDULE RK-1/NRK-1

Check the box if the entity received a PA-41 Schedule RK-1 and/or NRK-1 from the estate or trust.

### COLUMN (b)

#### Federal EIN

Enter the estate's or trust's nine-digit federal employer identification number (FEIN).

### COLUMN (c)

#### Pennsylvania-Source Income

Enter the income reported on Line 4 from PA-41 Schedule NRK-1 if the entity is a beneficiary of an estate or trust. If a federal Schedule K-1 was received instead of a PA-41 Schedule NRK-1, enter all Pennsylvania-source income from the estate or trust.

#### Income from PA S Corporations and Partnerships from PA-20S/PA-65 Schedules NRK-1

If the entity received estate or trust income from another PA S corporation or partnership, enter the income from the PA-20S/PA-65 NRK-1, Line 4.

### COLUMN (d)

#### Total Income Everywhere

If the entity is a beneficiary of an estate or trust, enter the income reported on Line 6 from PA-41 Schedule RK-1 in Column (d). If a federal Schedule K-1 was received instead of a PA-41 Schedule RK-1, enter total income from everywhere from the estate or trust.

#### Income from PA S Corporations and Partnerships from PA-20S/PA-65 Schedules RK-1

If the entity received estate or trust income from another PA S corporation or partnership, enter the income from the PA-20S/PA-65 RK-1, Line 6 in column (d).

#### Total Estate or Trust Income

### COLUMN (c)

Total Column (c) and enter the amount on the PA-20S/PA-65 Information Return, Part III, Line 7b.

### COLUMN (d)

Total Column (d), subtract Column (c) from Column (d) and enter difference on the PA-20S/PA-65 Information Return, Part III, Line 7a.