

**PA SCHEDULE T**Gambling and  
Lottery Winnings

2308810056

PA-20S/PA-65 T (DR) 04-23 (FI)  
PA Department of Revenue**2023**

OFFICIAL USE ONLY

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

FEIN

- PA-Source Winnings - In Column (a), report all taxable gambling and lottery winnings from sources within Pennsylvania.
- Total Winnings - In Column (b), report all taxable gambling and lottery winnings from all sources, whether receiving a federal Form W-2G or not.

		(a) PA-Source Winnings	(b) Total Winnings Everywhere
1	Enter the total winnings from all federal Forms W-2G.	1	
2	Enter the 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.	2	
3	<b>Total Winnings.</b> Add Lines 1 and 2.	3	
4	Enter the total costs for tickets, bets, and other wagering. Do not include any expenses (travel, meals, programs, tip sheets, etc.) incurred to play a game of chance.	4	
5	<b>Total gambling and lottery winnings.</b> Subtract Line 4 from Line 3. Enter the amount from Column (a) on the PA-20S/PA-65 Information Return, Section III, Line 8b. Subtract Column (a) from Column (b) and enter the difference on the PA-20S/PA-65 Information Return, Section III, Line 8a.	5	



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

Gambling and Lottery Winnings

PA-20S/PA-65 T IN (DR) 04-23

## GENERAL INFORMATION

### PURPOSE OF SCHEDULE

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. With the enactment of Act 84, retroactive to January 1, 2016, the Pennsylvania personal income tax applies to cash prizes from the Pennsylvania Lottery. Previously only gambling and lottery winnings from sources other than the Pennsylvania Lottery were taxable.

### WHO SHOULD FILE A PA SCHEDULE T

Entities should complete and submit PA-20S/PA-65 Schedule T if there are winnings realized from gambling or lotteries including the Pennsylvania Lottery. Cash prizes from the Pennsylvania Lottery are reportable for partnerships or S corporations.

Also, Powerball and Mega Millions tickets purchased in another state that have winnings are reportable by partnerships and S corporations and taxable to their owners. Additionally, proceeds from the sale of an annuity from a lottery winner are also taxable as Schedule D gain.

Expenses such as travel, meals and programs related to realizing gambling income may not be deducted. However, winnings and losses, such as the cost of tickets and bets, can be offset within this income class. Submit a detailed statement/explanation of any amount reported, including information such as the source of winnings, specific amounts, etc.



**NOTE:** Include the name of the entity and the entity's FEIN on the statement.

## COMPLETING PA SCHEDULE T

### BUSINESS NAME

Enter the complete name of the entity or business as shown on the PA-20S/PA-65 Information Return.

### 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.

## LINE INSTRUCTIONS

### COLUMN (a)

#### PA-SOURCE WINNINGS

Record all reportable gambling and lottery winnings from sources within Pennsylvania.

### COLUMN (b)

#### TOTAL WINNINGS EVERYWHERE

Record all reportable gambling and lottery winnings from all sources, whether receiving a federal Form W-2G or not.

### LINE 1

Enter the total winnings from all federal Forms W-2G.

### LINE 2

Enter the 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 the total costs for tickets, bets and other wagering. Do not include any expenses (travel, meals, programs, tip sheets, etc.) 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, Section III, Line 8b.

Subtract Column (a) from Column (b) and enter the difference on PA-20S/PA-65 Information Return, Section III, Line 8a.