

Instructions for PA-41 Schedule J
Income from Estates or Trusts**What's New**

For tax year 2011, the PA-41, Pennsylvania Fiduciary Income Tax Return Tax Booklet forms and schedules will not be printed or mailed.

PA-41 Schedule A/B/J is no longer available. It has been replaced by separate schedules A, B and J which are available on the department's website under Forms and Publications for personal income tax.

Forms and schedules can also be obtained through one of the Forms Ordering Services. See Forms and Publications in the left navigation menu on the department's website or refer to Taxpayer Services and Assistance in the PA-41, Fiduciary Income Tax Return instructions.

General Information**Purpose of Schedule**

Use the PA-41 Schedule J to report the total income received of an estate or trust or that the estate or trust credited to you as reported on PA-41 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 entity formed as a limited liability company that is classified as a partnership or PA S corporation for federal income tax purposes receives a PA-41 Schedule RK-1 or NRK-1 that reports income from an estate or trust, the entity must complete 41 Schedule J using the information provided from the RK-1/NRK-1 and distribute the income to the partners or shareholders as applicable.

Form Instructions**Name**

Enter the complete name of the estate or trust as shown on the PA-41, Fiduciary Income Tax Return.

FEIN

Enter the 9-digit federal employer identification number (FEIN) of the estate or trust as shown on the PA-41, Fiduciary Income Tax Return.

Column (a)**Name and Address of each Estate or Trust**

Enter the complete name and address of each estate or trust that received a PA-41 Schedule RK-1 or NRK-1.

Column PA-41 Schedule RK-1/NRK-1

Check the box if the estate or trust income you are reporting is from a PA-41 Schedule RK-1 or NRK-1.



Important. Do not check this box if you use a federal Form 1041 Schedule K-1 to report income.

Column (b)**Federal EIN**

Enter the estate or trust federal employer identification number (FEIN).

Column (c)**Income Amount**

For a resident estate or trust, enter the amount from PA-41 Schedule RK-1, Line 6 or enter the total of all positive income amounts when only a federal Form 1041 Schedule K-1 is received instead of the PA-41 Schedule RK-1.

For a nonresident estate or trust, enter the amount from PA Schedule NRK-1, Line 4 or only the Pennsylvania-source income from a federal Form 1041 Schedule K-1.



Grantor or taxable trusts do not distribute losses as trust income. Therefore, all amounts reported on PA-41 Schedule J must be positive.

Line Instructions**Line 1**

Enter the name and address of each estate or trust.

Line 2**Total Estate or Trust Income**

Add all amounts listed on Line 1.

Line 3**Estate or Trust Income from Partnerships**

If the estate or trust received estate or trust income from a partnership, enter the income from the PA-41 Schedule RK-1, Line 6 in Column c and the income from the PA-41 Schedule NRK-1, Line 4 in Column c.

Line 4**Estate or Trust Income from PA S Corporations**

If the estate or trust received estate or trust income from an S corporation, enter the income from the PA-41 Schedule RK-1, Line 6 in Column c and the income from the PA-41 Schedule NRK-1, Line 4 in Column c.

Line 5**Total Estate or Trust Income****Column (c)**

Total Column (c) and enter the amount on the PA-41, Fiduciary Income Tax Return, Line 6.



Caution. The federal amount may not be corrected for Pennsylvania purposes. Contact the fiduciary of the estate or trust to verify the correct Pennsylvania income.