PURPOSE OF SCHEDULE
Use 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 PA-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 nine-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.

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

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Column (b)
Federal EIN
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Column (c)
Income Amount
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