PURPOSE OF SCHEDULE
Use PA-41 Schedule J to report the total income received by 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 provided a PA-41 Schedule RK-1 or NRK-1 or federal Form 1041 Schedule K-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: Irrevocable 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-20S/PA-65 Schedule RK-1, Line 6 in Column c and the income from the PA-20S/PA-65 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 PA-20S/PA-65 Schedule RK-1, Line 6 in Column c and the income from PA-20S/PA-65 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 correct for Pennsylvania purposes. Contact the fiduciary of the estate or trust to verify the correct Pennsylvania income.