PURPOSE OF SCHEDULE
Use PA-41 Schedule J to report the total income received by an estate or trust that the estate or trust credited to you as reported on PA-41 Schedule RK-1 and/or NRK-1 or to report the income from the pro-forma PA-40 of a taxable bankruptcy estate. 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. If a taxable bankruptcy estate, enter “Pro-Forma PA-40” as the name of the estate or trust.

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.

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 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.

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