

**PA SCHEDULE J**  
Income from Estate  
or Trusts  
PA-40 Schedule J (08-16) (FI) **2016**

OFFICIAL USE ONLY

**PA SCHEDULE J - Income from Estates or Trusts**

Name shown first on the PA-40 (if filing jointly)

Social Security Number (shown first)

**Read the instructions.** List the name, address and identification number of each estate or trust. Check box if income is reported from PA-41 Schedule RK-1 or NRK-1. If you received a federal Schedule K-1 instead of a PA-41 Schedule RK-1 or NRK-1, see the instructions. Indicate if the beneficiary is the taxpayer (T = the name shown first on the PA-40) or the spouse (S). Use (J) if you and your spouse are joint beneficiaries.

(a) Name of Each Estate or Trust	Schedule RK-1/NRK-1	T/S/J	(b) Federal EIN	(c) Income Amount (positive amounts only)
1.	<input type="checkbox"/>			1.
	<input type="checkbox"/>			
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2. Income from partnerships and PA S corporations, from your PA-20S/PA-65 Schedules RK-1 or NRK-1. 2.

3. **Total Estate or Trust Income.**  
Add Column (c). Enter on Line 7 of your PA-40. 3.





**pennsylvania**  
DEPARTMENT OF REVENUE

PA-40 Schedule J (06-16)


### WHAT'S NEW

Separate filing instructions for PA-40 Schedule J, Income from Estates or Trusts, have been developed by the department.

### GENERAL INFORMATION

#### PURPOSE OF SCHEDULE

Use PA-40 Schedule J to report the amount of distributed or distributable estate or trust income reported to the taxpayer or spouse on PA-41 Schedule RK-1, Resident Schedule of Shareholder/Partner/Beneficiary Pass Through Income; PA-41 Schedule NRK-1, Nonresident Schedule of Shareholder/Partner/Beneficiary Pass Through Income; or federal Form 1041 Schedule K-1, Beneficiary's Share of Income, Deductions, Credits, etc.

 **IMPORTANT:** Nonresident estates and trusts must file a PA-41, Fiduciary Income Tax Return, and provide each resident beneficiary with a PA-41 Schedule RK-1 when income is distributed. Nonresident Estates and Trusts with PA-source income must also file a PA-41 and provide resident and nonresident beneficiaries with a PA-41 Schedule RK-1 or NRK-1. Failure to file the PA-41 will result in a \$250 penalty to the fiduciary of the estate or trust. In addition, the fiduciary of an estate or trust will be subject to a \$250 penalty for each failure to provide PA-41 Schedules RK-1 or NRK-1.

Refer to Chapter 14 of the PA PIT Guide for additional information.

### RECORDING DOLLAR AMOUNTS

Show money amounts in whole-dollars only. Eliminate any amount less than \$0.50 and increase any amount that is \$0.50 or more to the next highest dollar.

### WHO MUST COMPLETE

PA-40 Schedule J must be completed and included with an originally filed

PA-40, Personal Income Tax Return, if the taxpayer or spouse have any estate or trust income to report.

An amended PA Schedule J must be included with Schedule PA-40X if increases or decreases in income amounts on PA Schedule J are discovered after an original or other amended return is filed with the department. Part III on Page 2 of Schedule PA-40X must be completed to explain any increase or decrease to the amount of income from estates or trusts reported on an amended PA-40, Personal Income Tax Return.

### SCHEDULE INSTRUCTIONS

#### IDENTIFICATION INFORMATION

##### Name

Enter the name of the taxpayer. If a jointly filed return, enter the name of the primary taxpayer (name shown first on the PA-40, Personal Income Tax Return). Enter the primary taxpayer's name even when only reporting the income from estates or trusts for the spouse on a return filed using the Married, Filing Jointly filing status.

##### Social Security Number

Enter the Social Security number (SSN) of the taxpayer. Enter the primary taxpayer's SSN also when reporting income from estates or trusts only for the spouse on a return filed using the Married, Filing Jointly filing status.

#### LINE INSTRUCTIONS

##### LINE 1

##### Column (a)

Enter the name of each estate or trust reporting income to the taxpayer or spouse.

##### Schedule RK-1/NRK-1

Check the box if the income from the estate or trust to the beneficiary is being reported from a PA-41 Schedule RK-1 or PA-41 Schedule NRK-1.

##### T/S/J


Enter a "T" if the beneficiary is the primary taxpayer (name shown first on the PA-40). Enter an "S" if the beneficiary is the spouse. Enter a "J" if the taxpayer and spouse are joint beneficiaries.

##### Column (b)

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

##### Column (c)

Enter the income of the estate or trust as reported on Line 6 of PA-41 Schedule RK-1 or Line 4 of PA-41 Schedule NRK-1. If PA Schedules RK-1 or NRK-1 are not provided use a federal 1041 Schedule K-1. Enter the result from adding the amounts on Lines 1 and 2a to any net combined positive amount for Lines 3 and 4a, plus any positive amounts on Line 5 and/or Line 6, plus any net combined positive amount for Lines 7 and 8.

 **CAUTIONS:** An estate or trust cannot distribute a loss to a beneficiary. Therefore, all amounts listed in Column (c) must be entered as positive numbers. In addition, the amounts on federal Schedule K-1 may not be correct for PA personal income tax purposes. Contact the fiduciary of the estate or trust to obtain the correct PA income.

##### LINE 2

Enter the amount of any estate or trust income reported to an S corporation, partnership or limited liability company on: Line 6 of a PA-20S/PA65 Schedule RK-1; Line 4 of any PA-20S/PA-65 Schedule NRK-1; Line 10 of an 1120S Schedule K-1 with estate or trust income as the description or explanation for the line; or Line 11 of a 1065 Schedule K-1 with estate or trust income as the description or explanation for the line.

##### LINE 3

Add the amounts on Lines 1 and 2 and enter the result on PA-40 Schedule J and on Line 7 of the PA-40, Personal Income Tax Return.