

Instructions for PA-20S/PA-65 Directory

Partner/Member/Shareholder Directory

GENERAL INFORMATION

PURPOSE OF SCHEDULE

PA S corporations, partnerships or limited liability companies filing as partnerships or PA S corporations for federal income tax purposes use PA-20S/PA-65 Partner/Member/Shareholder Directory to list each partner/member/shareholder (owner) involved with the entity within the tax year.

COMPLETING THE PARTNER/MEMBER/SHAREHOLDER DIRECTORY

Business Name

Enter the complete name of the entity or business as shown on the PA-20S/PA-65 Information Return.

The entity must list its partners/members/shareholders on this schedule.

FEIN

Enter the nine-digit federal employer identification number (FEIN) of the entity or business as shown on the PA-20S/PA-65 Information Return.

Complete all of the following for all partners/members/shareholders.

LINE INSTRUCTIONS

LINE 1 THROUGH 6

Code

Enter the type of owner using the following codes:

- B = Bank Financial Institution
- PI = Part-Year Resident Individual (S corporation only)
- T = Trust
- DE = Disregarded Entity
- I = Insurance Company

- P = Partnership
- S = S Corporation
- RI = Resident Individual
- L = LLC taxed as a Partnership
- LC = LLC taxed as a C Corporation
- LS = LLC taxed as a PA S Corporation
- C = C Corporation
- NR = Nonresident Individual
- E = Estate
- X = Exempt

SSN/FEIN

Enter the applicable nine-digit Social Security number or nine-digit federal employer identification number (FEIN) of each partner/member/shareholder.

Revenue ID

Enter the 10-digit Revenue ID of the PA S corporation or limited liability company. If the entity has neither a PA Account number nor a 10-digit Revenue ID, leave the field blank.

As the department continues to transition to an integrated tax system, 10-digit Revenue ID numbers are being assigned and communicated to Corporate/Limited Liability Company taxpayers. A corporation's seven-digit PA Tax Account ID will still be accepted by the department on tax forms and schedules. Upon assignment of a 10-digit Revenue ID, taxpayers should start using this number.

The department will begin using the 10-digit Revenue ID on outbound correspondence in lieu of referencing the seven-digit Tax Account ID. Partnerships that are not LLCs will not be assigned a Revenue ID. Only S corporations and limited liability companies should be issued a 10-digit Revenue ID.



Caution. Do not use the registration number assigned by the Department of State.



Note. The 10-digit Revenue ID is not applicable to an individual since, for Pennsylvania purposes, individuals are identified by their Social Security number only. As a result, for Pennsylvania personal income tax purposes, the PA Account # would not apply to the following codes: PI, T, NR, P, E, L and RI.

OWNERSHIP PERCENTAGE

Partnership

Enter the owner's percentage of ownership at the close of the taxable year.

PA S Corporation

Enter the owner's weighted average percentage of ownership for the taxable year.

NAME/ADDRESS

Enter the complete name, address, city, state and ZIP code of the partner/member/shareholder involved with the entity within the tax year.



Note. To list additional owners make a copy of the Directory.