PA SCHEDULE J/T
PA-40 Schedule J/T
(06-13) (FI) **2013**

OFFICIAL USE ONLY

PA-40 J (06-13)   **PA SCHEDULE J – Income from Estates or Trusts**   **2013**

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 and Address of Each Estate or Trust	Schedule RK-1/NRK-1	T/S/J	(b) Federal EIN	(c) Income Amount (positive amounts only)
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Income from partnerships and PA S corporations, from your PA-20S/PA-65 Schedules RK-1 or NRK-1.				

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

PA-40 T (06-13)   **PA SCHEDULE T – Gambling and Lottery Winnings**   **2013**

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

- PA residents must report all PA-taxable gambling and lottery winnings from all sources, whether receiving a Federal Form W-2G or not.
- Non-PA residents must report all PA-taxable gambling and lottery winnings from sources within Pennsylvania.

IMPORTANT: For both PA residents and non-PA residents, prizes from playing games of the Pennsylvania Lottery are not taxable, but you must include your winnings in eligibility income if claiming Tax Forgiveness on PA Schedule SP. You may not deduct your cost to play games of the Pennsylvania Lottery from other winnings.

- Spouses may not use each other's costs to reduce the amount of winnings on this schedule.

			Taxpayer	Spouse
1.	Enter your total winnings from all Federal Forms W-2G.	1.		
2.	Enter your total winnings from all other gambling, betting and lottery activities. Include cash and the fair market value or stated value of property, trips, services, etc.	2.		
3.	Total Winnings. Add Lines 1 and 2.	3.		
4.	Enter your total costs for tickets, bets and other wagering. Do not include any expenses (travel, meals, programs, tip sheets, etc.) you incurred to play a game of chance. You must be able to document your costs.	4.		
5.	Gambling and lottery winnings. Subtract Line 4 from Line 3. If Line 4 is more than Line 3, enter zero.	5.		

6. **Total Gambling and Lottery Winnings**. Add only the winnings from Line 5 of each column, and enter the total here and on Line 8 of your PA-40. . . . .

7. Enter the total amount of any PA tax withheld from Federal Forms W-2G. Enter here and include on Line 13 of your PA-40. . . . .