

PA SCHEDULE J
Income from Estates or Trusts

2302910050

PA-40 J (EX) 03-23 (FI)
PA Department of Revenue

2023

OFFICIAL USE ONLY

PA SCHEDULE J - Income from Estates or Trusts

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

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"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			

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.



2302910050

2302910050

Instructions for PA-40 Schedule J

Income from Estates or Trusts

PA-40 J IN 03-23

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 the PA Personal Income Tax Guide – Estates, Trusts and Decedents section 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-40 X 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. Section III on Page 2 of Schedule PA-40 X 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.

TIP If federal Form 1041 Schedule K-1 is used to report the income, you must include a copy of the federal Schedule K-1 with paper-filed returns. For e-filed returns, you must fax the federal Form 1041 Schedule K-1 to the department or include a pdf file of federal Schedule K-1 with the e-filed return.

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 1 of PA-41 Schedule RK-1 or Line 1 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.

⚠ CAUTION: 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.

TIP Include any nonresident withholding reported on Line 2 of a PA-41 Schedule NRK-1 in Line 17 of the PA-40, Personal Income Tax Return. When nonresident withholding from an estate or trust is included in Line 17, you must also provide a copy of the PA-41 Schedule NRK-1 with the PA-40, Personal Income Tax Return.