

SCHEDULE PA-41 X

2310310053

Amended PA Fiduciary
Income Tax SchedulePA-41 X 03-23 (FI)
PA Department of Revenue**2023**

OFFICIAL USE ONLY

Name as shown on the PA-41

Federal EIN or Decedent's SSN

CAUTION: This schedule must be filed with a PA-41, Pennsylvania Fiduciary Income Tax Return, indicating it is an amended return. **An amended return is not filed until the department receives both the amended PA-41 and the Schedule PA-41 X.**

SECTION I	A. Original amount or as previously amended	B. Net change – amount of increase or (decrease) explain in Section III	C. Correct amount
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INCOME

Line 1	Interest Income and Gambling and Lottery Winnings	1.	1.	1.
Line 2	Dividend and Capital Gains Distributions Income	2.	2.	2.
Line 3	Net Income or Loss from the Operation of a Business, Profession or Farm	3.	3.	3.
Line 4	Net Gain or Loss from the Sale, Exchange or Disposition of Property	4.	4.	4.
Line 5	Net Income or Loss from Rents, Royalties, Patents or Copyrights	5.	5.	5.
Line 6	Estate or Trust Income	6.	6.	6.
Line 7	Total Income. Add only the positive income amounts from Lines 1 through 6 for Columns A and C.	7.	7.	7.
Line 8	Deductions from PA Schedule DD	8.	8.	8.
Line 9	Net PA Taxable Income. Subtract Line 8 from Line 7 for Columns A and C.	9.	9.	9.
Line 10	PA Tax Liability. Multiply Line 9 by 3.07 percent (.0307) for Columns A and C.	10.	10.	10.
Line 11	Tax Withheld for Nonresident Beneficiaries	11.	11.	11.
Line 12	Total PA Tax Liability. Add Lines 10 and 11 for Columns A and C.	12.	12.	12.

WITHHOLDINGS, PAYMENTS, CREDITS AND USE TAX

Line 13	2023 Estimated Payments and Credits	13.	13.	13.
Line 14	Nonresident Tax Withheld from PA Schedule(s) NRK-1	14.	14.	14.
Line 15	Total Credit for Taxes Paid by PA Resident Estates or Trusts to Other States or Countries	15.	15.	15.
Line 16	Total Other Credits from PA Schedule OC	16.	16.	16.
Line 17	PA Income Tax Withheld	17.	17.	17.
Line 18	Total Payments and Credits. Add Lines 13, 14, 15, 16, and 17 for Columns A and C.	18.	18.	18.
Line 19	Use Tax	19.	19.	19.
Line 21	Penalties and Interest	21.	21.	21.



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SECTION II CALCULATION OF REFUND OR PAYMENT DUE WITH AMENDED PA-41

A. Enter the amount of the amended PA tax liability from Line 12, Column C of Page 1.	A.
B. Enter the amount of the amended total payments and credits from Line 18, Column C of Page 1.	B.
C. Subtract Line B from Line A.	C.
D. Enter the amount of the overpayment (refund and carryover credit) from the original return or any previously amended returns. See the instructions. Do not report this amount on the amended PA-41.*	D.
E. Enter the amount of the amended use tax from Line 19, Column C of Page 1.	E.
F. Enter the amount of the amended penalties from Line 21, Column C of Page 1.	F.
G. Add the amounts on Lines C, D, E and F.	G.
H. Enter the amount of all payments made with the original return and all previously amended PA-41 returns. Include any penalties and interest paid with those returns or after the filing of those returns. Do not report this amount on the amended PA-41.*	H.
I. Subtract Line H from Line G. If the result is positive, this is the amount owed with the amended return. Please follow the instructions for Payment Options found in the PA-41 instructions to make a payment with the amended PA-41. If the result is negative, this is the amount of the overpayment. Use Lines 24 through 25 on the amended PA-41 to notify the department how to disburse the overpayment. Do not report this amount on Line 22 or Line 23 of the amended PA-41.*	I.

* The department will automatically calculate the amended tax liability or overpayment. Including the amounts previously paid or refunded on the amended PA-41 return will delay processing and could result in avoidable correspondence from the department.

SECTION III DESCRIPTION OR EXPLANATION OF CHANGES

Provide a description or explanation for each change to amounts reported on the original or most recent amended return. Also include an explanation for any change to residency status if changed from the original or most recent amended return. Include supporting amended schedules and documentation as required. See the instructions.



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Instructions for PA-41 Schedule X


Amended PA Fiduciary Income Tax Schedule

PA-41 X IN 03-23

WHEN TO USE

Use the Schedule PA-41 X to report additional income discovered after an original or previously amended PA-41 Fiduciary Income Tax Return has been filed for an estate or trust. The PA-41 X may also be used to report changes that reflect reductions to the income and tax liability after an original or previously amended PA-41 has been filed.


 **NOTE:** There is no statute of limitations for reporting additional income on a tax return for Pennsylvania personal income tax purposes. However, for tax years beginning before Jan. 1, 2008, Schedule PA-41 X is not available to be used to report the differences. A statement must be included with the amended PA-41 providing the explanation of the differences.


 **CAUTION:** If you believe that you are entitled to a refund and you are close to the end of the timeframe for filing a petition for refund, do not file an amended return requesting the refund. An amended return is not a substitute for a petition for refund. The Department is not obligated to act on an amended return and the filing of an amended return does not toll the statute of limitations for filing a petition for a refund. A petition for refund should be filed with the Department's Board of Appeals instead.

GENERAL INFORMATION

PURPOSE OF SCHEDULE

Use Schedule PA-41 X to report any changes - increases or (decreases) - in income, distribution deductions, withholdings, estimated payments and tax credits that are discovered after filing an original or other amended return with the department.

 **TIP** Schedule PA-41 X is not a stand-alone form and must be filed with a PA-41 Fiduciary Income Tax Return indicating it is an amended return.

 **CAUTION:** This schedule can only be used for the tax year indicated on the form.

OTHER AMENDED PA-41 INSTRUCTIONS

FILING STATUS

If the residency status has been changed on the amended return, enter an explanation for the change in Section III of the schedule.

SCHEDULE INSTRUCTIONS

NAME

Enter the name of the estate or trust as shown on the original PA-41 filed with the department.

FEDERAL EIN OR DECEDENT'S SSN

Enter the FEIN of the estate or trust from the original PA-41. If the estate has not yet received a FEIN from the IRS, enter the decedent's SSN.

If the trust has not yet received a FEIN from the IRS, enter "APPLIEDFR" in the space provided.

LINE INSTRUCTIONS

SECTION I


LINES 1 THROUGH 6

COLUMN A

Enter the amounts of income from the original or most recently amended PA-41 on the corresponding lines of Schedule PA-41 X.

COLUMN B

Enter the amount of the net change - increase or (decrease) - and provide an explanation or reason for each change in Section III. Include additional documentation, such as amended PA Schedules RK-1 or NRK-1; amended PA Schedules A, B, C, F, D, E, or J along with any other documentation supporting the increase or (decrease) in income.

 **TIP** Do not include PA schedules as originally filed or previously amended with this schedule or amended return.

COLUMN C

For each line, add any increases in Column B to the amounts reported in Column A and enter the total in Column C. Subtract any (decreases) in Column B from the amount in Column A and enter the result in Column C and on the corresponding line of the amended PA-41.

LINE 7

COLUMNS A AND C

See the instructions on Schedule PA-41 X.

COLUMN B

Enter the amount of the net change - increase or (decrease).

LINE 8**COLUMN A**

Enter the amount of distribution deductions from the original PA-41 or most recently amended PA-41.

COLUMN B

Enter the amount of the net change - increase or (decrease) - and provide an explanation or reason for each change in Section III. Include additional documentation, such as an amended Schedule DD, along with other documentation supporting the increase or (decrease) in deductions.

COLUMN C

Add any increases in Column B to the amounts reported in Column A and enter the total in Column C. Subtract any (decreases) in Column B from the amount in Column A and enter the result in Column C and on the corresponding line of the amended PA-41.

LINE 9**COLUMNS A AND C**

See the instructions on Schedule PA-41 X.

COLUMN B

Enter the amount of the net change - increase or (decrease).

LINE 10**COLUMNS A AND C**

See the instructions on Schedule PA-41 X.

COLUMN B

Enter the amount of the net change - increase or (decrease).

LINE 11**COLUMNS A**

Enter the amount of Tax Withheld for Nonresident Beneficiaries from the original or most recently amended PA-41.

COLUMN B

Enter the amount of net change – increase or (decrease). Include additional documentation, such as amended Schedules NRK-1 or amended PA-41 Schedule N along with other documentation supporting the change to PA-source income or nonresident beneficiary withholding.

COLUMN C

Add any increase in Column B to the amount reported in Column A and enter the total in Column C. Subtract any (decreases) in Column B from the amount in Column A and enter the result in Column C and on the corresponding line of the amended PA-41.

LINE 12**COLUMNS A AND C**

See the instructions on Schedule PA-41 X.

COLUMN B

Enter the amount of the net change – increase or (decrease).

LINES 13 THROUGH 17**COLUMN A**

Enter the amounts of estimated payments and credits, non-resident tax withheld, tax withheld, credit for taxes by resident estates and trusts to other states and other credits from the original or most recently amended PA-41 on the corresponding lines of Schedule PA-41 X.

COLUMN B

Enter the amount of the net change - increase or (decrease) - and provide an explanation or reason for each change in Section III. Include additional documentation, such as amended Schedules NRK-1, Schedule OC or Schedule G-L along with other documentation supporting any increases or (decreases) estimated payments, taxes withheld or credits.

COLUMN C

For each line, add any increases in Column B to the amounts reported in Column A and enter the amount in Column C. Subtract any (decreases) in Column B from the amount in Column A and enter the amount in Column C and on the corresponding line of the amended PA-41.

LINE 18**COLUMNS A AND C**

See the instructions on Schedule PA-41 X.

COLUMN B

Enter the amount of the net change - increase or (decrease).

LINE 19**COLUMN A**

Enter the amount of use tax from the original or most recently amended PA-41.

COLUMN B

Enter the amount of the increase and provide an explanation or reason for the change in Section III. See the instructions for PA-41 Line 19 for additional information about use tax.



NOTE: An overpayment of use tax may not be claimed by filing an amended PA-41. A Petition for Refund (REV-65) must be filed to obtain a refund of use tax.

COLUMN C

Add any increase in Column B to the amounts reported in Column A and enter the total in Column C and on Line 19 of the amended PA-41.

LINE 21

COLUMN A


Enter the amount of penalties and interest from the original or most recently amended PA-41.

COLUMN B

Enter the amount of the net change – increase or (decrease) – and provide an explanation or reason for each change in Section III.

COLUMN C

Calculate the adjusted penalties and interest and enter the amount here. Include a statement providing a breakdown of the adjusted amounts along with all calculations.

 Please write “Amended” on the top center of any amended schedules included with the return.

SECTION II


CALCULATION OF REFUND OR PAYMENT DUE WITH AMENDED PA-41

The worksheet on Page 2 must be used to determine the amount of refund or tax due with the amended return.

See the instructions on the worksheet for Lines A, B, C, E, F, G, H and I.

LINE D


If this is the first amended return filed, enter the amount of the overpayment from Line 23 of the original return. If an amended return was previously filed and the amount on Line C of the worksheet was negative for the most recently filed amended return, enter the amount from Line C of that amended return as a positive number on Line D.


 **CAUTION:** Do not enter amounts previously paid or refunded on the amended PA-41. Also, do not complete Lines 22 and 23 on the amended PA-41. See the worksheet for additional information and instructions.

SECTION III

DESCRIPTION OR EXPLANATION OF CHANGES

For each change, include the line number and an explanation of the change. Also include the explanation for any changes to filing status or residency status made directly on the amended return. If additional space is required, include a supplemental statement. Include only those schedules and statements that are amended. Include documentation to support all changes to residency status.

 **CAUTION:** Do not include copies of schedules or statements included with the original PA-41 or previously filed amended PA-41. Such prior return records are maintained by the department.

 If amending a return to include income not included from a Schedule RK-1 from a partnership on the original return, the amended PA-41 would include Schedule PA-41 X, the Schedule RK-1 from the partnership and any amended statements or schedules where the partnership income is reported.

If amending a return to change the amount of income included from a partnership on a previously amended return, the new amended PA-41 would include Schedule PA-41 X, the amended Schedule RK-1 from the partnership and only the amended schedules or statements where a change to the partnership income is reported.