

SCHEDULE PA-41X
Schedule PA-41X
 (08-11) (FI) **2011**

OFFICIAL USE ONLY

Name as shown on the PA-41

Federal Employment Identification Number
or Decedent's Social Security number

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-41X.

PART I		A. Original amount or as previously amended	B. Net change – amount of increase or (decrease) explain in Part III	C. Correct amount
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	Total PA Tax Liability. Multiply Line 9 by 3.07 percent (.0307) for Columns A and C.	10.	10.	10.

WITHHOLDINGS, PAYMENTS, CREDITS AND USE TAX

Line 11	2011 Estimated Payments and Credits	11.	11.	11.
Line 12	Nonresident Tax Withheld from PA Schedule(s) NRK-1	12.	12.	12.
Line 13	Total Credit for Taxes Paid by PA Resident Estates or Trusts to Other States or Countries	13.	13.	13.
Line 14	Total Other Credits from PA Schedule OC	14.	14.	14.
Line 15	PA Income Tax Withheld	15.	15.	15.
Line 16	Total Payments and Credits. Add Lines 11, 12, 13, 14, and 15 for Columns A and C.	16.	16.	16.
Line 17	Use Tax	17.	17.	17.
Line 19	Penalties and Interest	19.	19.	19.

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

A. Enter the amount of your amended PA tax liability from Line 10, Column C of Page 1.	A.
B. Enter the amount of your amended total payments and credits from Line 16, 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 your original return or any previously amended returns. See the instructions. Do not report this amount on your amended PA-41.*	D.
E. Enter the amount of your amended use tax from Line 17, Column C of Page 1.	E.
F. Enter the amount of your amended penalties from Line 19, 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 your 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 your amended PA-41.*	H.
I. Subtract Line H from Line G. If the result is positive, this is the amount you owe with your amended return. Please follow the instructions for Payment Options found in the PA-41 instructions to make a payment with your amended PA-41. If the result is negative, this is the amount of your overpayment. Use Lines 22 through 23 on your amended PA-41 to notify the department how to disperse your overpayment. Do not report this amount on Line 20 or Line 21 of your amended PA-41.*	I.

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

PART III

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.

What's New

For tax year 2011, Schedule PA-41X, Amended Pennsylvania Fiduciary Income Tax Schedule, is a new form.

General Information**Purpose of Schedule**

Use Schedule PA-41X 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.

Filing Tip:

Schedule PA-41X is not a stand-alone form and must be filed with a PA-41 indicating it is an amended return.

Caution:

This form cannot be used for tax years prior to 2011.

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 Part III of the schedule.

Line Instructions**Name**

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

Federal Employer Identification Number or Decedent's Social Security Number

Enter the federal employment identification number of the estate or trust from the original PA-41 return. If the estate has not yet received its federal employment identification number from the IRS, enter the decedent's Social Security number.

If the trust has not yet received its federal employment identification number from the IRS, enter "APPLIEDFR" in the space provided.

PART I**Lines 1 through 6****Column A**

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

Column B

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

Filing 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-41X.

Column B

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

Line 8**Deductions from PA Schedule DD****Column A**

Enter the amount of distribution deductions from your original PA-41 fiduciary income tax return 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 Part 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-41X.

Column B

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

Line 10**Columns A and C**

See the instructions on Schedule PA-41X.

Column B

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

Lines 11 through 15**Column A**

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

Column B

Enter the amount of the net change - increase or (decrease) - and provide an explanation or reason for each change in Part III. Include additional documentation, such as amended Schedules NRK-1, Schedule OC, Schedules G-L or G-S 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.

Lines 16**Columns A and C**

See the instructions on Schedule PA-41X.

Column B

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

Line 17**Column A**

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

Column B

Enter the amount of the increase and provide an explanation or reason for the change in Part III. See the instructions for PA-41 Line 17 for additional information about use tax. **NOTE:** You may not claim an overpayment of use tax by filing an amended PA-41. You must file a Petition for Refund (REV-65) 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 17 of the amended PA-41.

Line 19**Column A**

Enter the amount of penalties and interest from your original or most recently amended PA-41 fiduciary income tax return.

Column B

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

Filing Tip:

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

PART 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 21 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 your amended PA-41. Also, do not complete Lines 20 and 21 on your amended PA-41. See the worksheet for additional information and instructions.

PART III

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 fiduciary income tax return or previously filed amended PA-41 personal income tax returns. Such prior return records are maintained by the department.

Filing Tips:

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-41X, 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-41X, the amended Schedule RK-1 from the partnership and only the amended schedules or statements where a change to the partnership income is reported.