PA-41 SCHEDULE N

PA-Source Income and Nonresident Tax Withheld (04–14)

2014

OFFICIAL USE ONLY

Name as shown on **PA-41**	Federal EIN or Decedent's SSN

Include the amount of PA-source income or loss reported: on PA-20s/PA-65 Schedules NRK-1 from all partnerships, PA S corporations, or entities formed as limited liability companies classified as a partnership or PA S corporation for federal income tax purposes; on PA-41 Schedules NRK-1 from estates and trusts; from sales of property located in PA; as rents and royalties income from property located in PA and/or income from patents and copyrights utilized in PA; as gambling and lottery winnings from wagers placed in PA (except the PA Lottery); and/or from businesses or farms operated in PA.

Part 1: Calculation of Distributed/Distributable PA-Source Income

1. Net gambling and lottery winnings from PA sources. .... **1.**

2a. Net income or (loss) from the operation of a business or farm with PA activity as reported on PA Schedule C or PA Schedule F. .... **2a.**

2b. Apportionment percentage as calculated by PA Schedule NRH. .... **2b.**

2c. PA-source business or farm income or (loss). Multiply Line 2a times Line 2b and enter here. Include a separate schedule or worksheet if more than one Schedule C or Schedule F, or if Schedules C and F are both present for the estate or trust. .... **2c.**

2d. PA-source business income or (loss) from partnerships, PA S corporations, or entities formed as limited liability companies. Include a statement if more than one entity. .... **2d.**

2e. Total PA-source income from business or farm. Add Lines 2c and 2d and enter here. Do not enter an amount less than zero. .... **2e.**

3a. Net gain or (loss) from the sale, exchange or disposition of property located in PA. .... **3a.**

3b. PA-source net gain or (loss) from the sale, exchange or dispostion of property from partnerships, PA S corporations or entities formed as limited liability companies. Include a statement if more than one entity. .... **3b.**

3c. Total PA-source gain from the sale, exchange or disposition of property. Add Lines 3a and 3b and enter here. Do not enter an amount less than zero. .... **3c.**

4a. Net income or (loss) from rents and royalties from property located in PA and net income or (loss) from patents and copyrights utilized in PA as reported on PA Schedule E. .... **4a.**

4b. PA-source net income or (loss) from rents, royalties, patents and copyrights from partnerships, PA S corporations or entities formed as limited liability companies. Include a statement if more than one entity. .... **4b.**

4c. Total PA-source income from rents, royalties, patents and copyrights. Add Lines 4a and 4b and enter here. Do not enter an amount less than zero. .... **4c.**

5. Estate or trust income from PA sources. Include a schedule if from more than one estate or trust. **5.**

6. Total PA-source income. Add the amounts from Lines 1, 2e, 3c, 4c and 5 and enter here. .... **6.**

7. Enter the lesser of Line 3b or 14b from PA-41 Schedule DD. .... **7.**

8. Total distributed/distributable PA-source income. Enter the lesser of Line 6 or Line 7 here. .... **8.**

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Part 2: Calculation of Nonresident Beneficiary Distributed/Distributable Income

Enter name of nonresident beneficiary	SSN/FEIN	A Distributed/ Distributable Income %	B Total Distributed/ Distributable PA-Source Income (Part 1, Line 8)	C Distributed/Distrib- utable Income per Beneficiary (Col A x Col B)
1.		1A.	1B.	1C.
2.		2A.	2B.	2C.
3.		3A.	3B.	3C.
4.		4A.	4B.	4C.
5.		5A.	5B.	5C.
6.		6A.	6B.	6C.
7.		7A.	7B.	7C.
8.		8A.	8B.	8C.
9. Nonresident beneficiary distributable income percentage totals from other sheets. Include additional sheets/statements if necessary.		9A.		
10. Total nonresident beneficiaries' distributable income percentage. Add Lines1A through 9A and enter the amount here.		10A.		

Part 3: Nonresident Withholding Calculation

1. Total distributed/distributable PA-source income from Part 1, Line 8. .... 1. _____

2. Total nonresident beneficiaries' distributed/distributable
   income percentage from Part 2, Line 10A. .... 2. _____

3. Total nonresident share of distributed/distributable income. Multiply Line 1 times Line 2. .... 3. _____

4. PA nonresident tax withheld. Multiply Line 3 times 3.07 percent (0.0307). .... 4. _____

Part 4: Allocation of Nonresident Withholding Tax

Enter name of nonresident beneficiary	SSN/FEIN	A Nonresident Beneficieary Distributed/ Distributable Income Percentage (from Part 2)	B Total Nonresident Beneficiaries Distributed/ Distributable Income % (Part 2, Line 10A)	C Total Nonresident Withholding Tax (Part 3, Line 4)	D Nonresident Withholding Tax Amount per Beneficiary (Col A/Col B x Col C)
1.		1A.	1B.	1C.	1D.
2.		2A.	2B.	2C.	2D.
3.		3A.	3B.	3C.	3D.
4.		4A.	4B.	4C.	4D.
5.		5A.	5B.	5C.	5D.
6.		6A.	6B.	6C.	6D.
7.		7A.	7B.	7C.	7D.
8.		8A.	8B.	8C.	8D.
9. Nonresident beneficiary distributable income percentage totals from other sheets. Include additional sheets/statements if necessary.		9A.	9B.	9C.	9D.

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