

**PA-65 Corp**

Directory of  
Corporate Partners

2108110053

PA-65 Corp (DR) MOD 05-21 (FI)  
PA Department of Revenue

**2021** PLEASE PRINT. USE BLACK INK.

OFFICIAL USE ONLY

|                        |                      |                           |                      |                      |                      |  |  |
|------------------------|----------------------|---------------------------|----------------------|----------------------|----------------------|--|--|
| Partnership FEIN       |                      | Partnership Business Name |                      |                      |                      |  |  |
| <input type="text"/>   |                      | <input type="text"/>      |                      |                      |                      |  |  |
| First Line of Address  |                      | <input type="text"/>      |                      |                      |                      | <input type="checkbox"/> 100% Corp. Owned<br><input type="checkbox"/> Final Return<br><input type="checkbox"/> Payment enclosed<br><input type="checkbox"/> Amended PA-65 Corp<br><input type="checkbox"/> FEIN/Name/Address Change<br><input type="checkbox"/> Fiscal Year<br><input type="checkbox"/> Short Year |  |
| Second Line of Address |                      | <input type="text"/>      |                      |                      |                      |  |  |
| City or Post Office    | State                | ZIP Code                  | Country Code         | Beginning            | Ending               |  |  |
| <input type="text"/>   | <input type="text"/> | <input type="text"/>      | <input type="text"/> | <input type="text"/> | <input type="text"/> |  |  |

Submit a complete federal Form 1065 for the entity above and Schedule K-1 for each corporate partner listed below.

Copy the PA-65 Corp to list additional corporate partners. Enter whole dollars only.

**1 List each corporate partner:**

**a**

|                           |                      |   |                             |
|---------------------------|----------------------|---|-----------------------------|
| FEIN                      | Revenue ID           | Nonfiling Corporation CNI Tax Withholding | Foreign Entity Outside U.S. |
| <input type="text"/>      | <input type="text"/> | <input type="text"/>                      | <input type="checkbox"/>    |
| Name of Corporate Partner |                      | RCT-101 Filed                             | <input type="checkbox"/>    |
| Street Address            |                      | City                                      | State ZIP Code              |

**b**

|                           |                      |   |                             |
|---------------------------|----------------------|---|-----------------------------|
| FEIN                      | Revenue ID           | Nonfiling Corporation CNI Tax Withholding | Foreign Entity Outside U.S. |
| <input type="text"/>      | <input type="text"/> | <input type="text"/>                      | <input type="checkbox"/>    |
| Name of Corporate Partner |                      | RCT-101 Filed                             | <input type="checkbox"/>    |
| Street Address            |                      | City                                      | State ZIP Code              |

**c**

|                           |                      |   |                             |
|---------------------------|----------------------|---|-----------------------------|
| FEIN                      | Revenue ID           | Nonfiling Corporation CNI Tax Withholding | Foreign Entity Outside U.S. |
| <input type="text"/>      | <input type="text"/> | <input type="text"/>                      | <input type="checkbox"/>    |
| Name of Corporate Partner |                      | RCT-101 Filed                             | <input type="checkbox"/>    |
| Street Address            |                      | City                                      | State ZIP Code              |

**2 Total number of corporate partners for this entity.**

**3 Total number of corporate partners registered and compliant in PA for this entity.**

**4 Total CNI Tax Withholding for all nonfiling corporate partners for this entity.**

**5 PA Apportionment as reported on PA-20S/PA-65 Schedule H-Corp.**

Under penalties of perjury, I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of paid preparer is based on all information of which preparer has any knowledge.

|  |  |                      |                      |
|--|--|----------------------|----------------------|
| Print/Type name of general partner, principal officer or authorized individual | Signature of general partner, principal officer or authorized individual | Date                 | Daytime phone no.    |
| <input type="text"/>   | <input type="text"/>   | <input type="text"/> | <input type="text"/> |

**Paid Preparer's Use Only**

|                            |                      |                      |                      |
|----------------------------|----------------------|----------------------|----------------------|
| Print/Type preparer's name | Preparer's signature | Date                 | Daytime phone no.    |
| <input type="text"/>       | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Check if self-employed



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## Instructions for PA-65 Corp Directory of Corporate Partners

PA-65 Corp IN (DR) MOD 05-21

### WHAT'S NEW

The Department has added a two-character country code to certain forms. If this code appears on a form, it **MUST** be populated. You can find the appropriate Country Codes at <https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file>. More information can be found under Completing the PA-65 Corp in these instructions.

The 2021 PA-65 Corp form has the following fields added: FEIN/Name Address Change; Fiscal Year; Short Year; Beginning and Ending date fields. Please see the corresponding field instructions for completion.


 **IMPORTANT:** Because the department is modernizing its tax software, you will need to complete this form differently when the partnership has a Federal Form 1065 Extension. See How a 1065 Federal Extension Affects the PA-65 Corp Filing.


### GENERAL INFORMATION

#### PURPOSE OF FORM

A partnership (domestic or foreign general partnership, joint venture, limited partnership, limited liability company, business trust or other unincorporated entity classified as a partnership for federal income tax purposes) uses the PA-65 Corp, Directory of Corporate Partners for the following:

- As a voucher to remit corporate net income tax withholding for the partnership's nonfiling corporate partners that are domestic or foreign (incorporated in a state/country other than Pennsylvania/U.S.) C corporations;
- As a return when the partnership is owned 100 percent by C corporations. The partnership is required to complete the PA-65 Corp, Directory of Corporate Partners, to fulfill its Pennsylvania filing requirement and does not complete the PA-20S/PA-65 Information Return.

 **NOTE:** Do not use the PA-65 Corp, Directory of Corporate Partners for personal income tax purposes.

 **IMPORTANT:** Publicly traded, real estate investment trusts or regulated investment companies are not subject to these corporate net income tax withholding requirements.

### ELECTRONIC FILING


#### FED/STATE E-FILE FOR S CORPORATIONS AND PARTNERSHIPS

The Pennsylvania Department of Revenue accepts original and amended PA-65 Corp, Directory of Corporate Partners including corresponding forms and schedules filed through the Modernized e-File (MeF) platform provided by the IRS (also known as the Fed/State Partnership e-File Program or Fed/State e-File).

#### FILING MANDATE

The Method of Filing Notice [44 Pa.B. 6294] establishes requirements for mandatory e-filing. For all calendar years following a calendar year in which a third-party tax preparer prepares 11 or more PA-65 Corp, Directory of Corporate Partners returns, the preparer is required to electronically file (e-file) in a manner prescribed by the department, all PA-65 Corp, Directory of Corporate Partners returns including all associated schedules and attachments.

Once a third-party preparer is subject to the filing mandate, they shall continue to be subject to the mandate regardless of how many PA-65 Corp, Directory of Corporate Partners returns are filed during a tax year. A third-party preparer who is subject to this filing method must have appropriate software compatible with department e-filing systems.

 **IMPORTANT:** The department will only accept an amended PA-65 Corp, Directory of Corporate Partners, filed through Fed/State e-File for tax years 2019 and forward. You may not file an amended PA-65 Corp, Directory of Corporate Partners, through Fed/State e-File for tax years prior to 2019. See How To Amend the PA-65 Corp prior to 2019.

You can only pay corporate net income tax withholding payments made for nonfiling corporate owner(s) electronically if you file the PA-65 Corp, Directory of Corporate Partners, through Fed/State e-File. Visit Revenue's e-Services Center for more information.

Fed/State e-File is available through tax preparers or computer software. If you use Fed/State e-File to file, the department sends an acknowledgement directly to you, the tax professional or Electronic Return Originator (ERO). Whoever submits the tax return will receive the acknowledgement.

The PA-65 Corp, Directory of Corporate Partners can be filed through Fed/State e-File through an approved vendor that has tested with and been approved by the department. Even if a vendor is approved for federal e-filing, also must be approved by Pennsylvania. As a result, every year

vendors must go through a testing process. When the department approves the software, it will put the vendor on the approved third-party software vendor list on Revenue's e-Services Center.

## WHO MUST FILE

The following partnerships must file the PA-65 Corp, Directory of Corporate Partners:

- Partnerships sending corporate net income tax withholding for their nonfiling C corporation partners that are subject to corporate net income tax for Pennsylvania; or
- Partnerships owned 100 percent by C corporations.

Pennsylvania statute requires a partnership to withhold and send corporate net income tax on behalf of a nonfiling corporate partner. The corporate net income tax withholding requirement for nonfiling corporate partners applies to taxable years beginning after Dec. 31, 2003.

Corporate partners are not exempt from filing the RCT-101, PA Corporate Net Income Tax Report. If the partnership does not have a signed affidavit from its corporate partner(s) then the partnership is responsible for withholding corporate net income tax. The department posts the corporate net income tax payment to the corporate partner's account, and may issue an estimated assessment on the corporate partner for not filing the RCT-101, PA Corporate Net Income Tax Report. See Signed Affidavit.


Partnerships are required to withhold and send corporate net income tax on any income passed through to nonfiling corporate partners that have not filed an RCT-101, PA Corporate Net Income Tax Report.

## SIGNED AFFIDAVIT

Every year each corporate partner must provide the partnership with a signed affidavit stating the corporate partner is compliant with filing its RCT-101, PA Corporate Net Income Tax Report. The affidavit must include the corporate partner's 10-digit Revenue ID.

If the partnership has not received an affidavit, the partnership must file the PA-65 Corp, Directory of Corporate Partners, along with PA-20S/PA-65 Schedule H-Corp, PA-20S/PA-65 Schedule CP and federal schedules. The partnership must pay corporate net income tax on total federal income from the federal Schedule K-1 multiplied by Pennsylvania apportionment percentage from PA-20S/PA-65 Schedule H-Corp multiplied by the corporate tax rate of 9.99 percent.

If the partnership has a signed affidavit but the department determines the corporate partner is not compliant with filing an RCT-101, PA Corporate Net Income Tax Report, the partnership must withhold corporate net income tax. If the partnership does not withhold, the department may assess the tax along with penalty and interest.


 **NOTE:** The department does not have an official affidavit form. It is the responsibility of the partnership to keep the affidavit it receives from its corporate partner(s) as

part of the partnership's records. Do not submit the affidavit to the department.


## HOW TO PAY

### PAYMENT BY CHECK

The partnership must file the PA-65 Corp, Directory of Corporate Partners with a check or money order made payable to the Dept. of Revenue if it is withholding corporate net income tax for any nonfiling corporate partners. Payments sent to this account are for nonfiling corporate partners only. The department posts the payments to their corporate accounts as indicated on the partnership's PA-65 Corp, Directory of Corporate Partners.

 **IMPORTANT:** The PA-65 Corp, Directory of Corporate Partners is a voucher to send corporate net income tax withholding for nonfiling corporate partners. **Do not** withhold or send any payments for corporate partners that are filing.

If you are sending payment with the PA-65 Corp, please fill in the "Payment Enclosed" oval at the top of this form.

 **CAUTION:** Failure to send the PA-65 Corp, Directory of Corporate Partners with the corporate net income tax withholding payment will delay processing the payment and may result in interest, penalty and estimated underpayment penalty.

### ELECTRONIC PAYMENT

You can only pay corporate net income tax withholding payments made for nonfiling corporate owner(s) electronically if you file the PA-65 Corp, Directory of Corporate Partners, through Fed/State e-File. Visit Revenue's e-Services Center for more information. See Electronic Filing.

## PAYMENTS

### BY CHECK:

Send with PA-65 Corp to:

**PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PO BOX 280509  
HARRISBURG PA 17128-0509**

Make Check or Money Order payable to:  
Dept. of Revenue

### ELECTRONICALLY:

You can only pay electronically if you are filing the PA-65 Corp through Fed/State e-File

## WHAT TO FILE

### PARTNERSHIP WITH NONFILING CORPORATE PARTNER(S) AND NON-CORPORATE PARTNER(S)

A partnership may have non-corporate partners, as well as one or more partner(s) that are domestic or foreign C corporations. Such a partnership submits the following:

- A complete PA-20S/PA-65, Information Return

## WHAT TO FILE

| FORM               | PARTNERSHIP WITH NONFILING CORPORATE PARTNER(S) AND NON-CORPORATE PARTNER(S)<br>(using PA-65 Corp as a voucher)   | PARTNERSHIP WHOLLY OWNED BY C CORPORATIONS<br>(using PA-65 Corp as a return or return + voucher)  | PARTNERSHIP WITH NO C CORPORATION PARTNERS  |
|--------------------|---|---|---|
| PA-20S/PA-65       | YES   | NO  | YES   |
| PA-65 CORP         | YES, if sending Corporate Net Income Tax withholding for nonfiling corporate partners   | YES   | NO  |
| Attachments        | <ul style="list-style-type: none"> <li>• Copy of federal Form 1065</li> <li>• All federal Form 1065 schedules</li> <li>• All federal Form 1065 Schedules K-1</li> </ul> | <ul style="list-style-type: none"> <li>• Copy of federal Form 1065</li> <li>• All federal Form 1065 schedules</li> <li>• All federal Form 1065 Schedules K-1</li> </ul> | N/A   |
| PA SCHEDULE H      | YES, if partnership has operations within and outside PA or is located in a KOZ   | NO  | YES, if partnership has operations within and outside PA or is located in a KOZ   |
| PA SCHEDULE H-CORP | YES, if operations within and outside PA or wholly within PA <sup>1</sup>   | YES, if operations within and outside PA or wholly within PA <sup>1</sup>   | YES, if there are any entity partners and the partnership has operations within and outside PA or wholly within PA <sup>1</sup> |
| PA SCHEDULE CP     | YES, for each nonfiling corporate partner <sup>2</sup>  | YES, for each nonfiling corporate partner <sup>2</sup>  | NO  |

<sup>1</sup> You must also provide a copy of this form to each entity partner.

<sup>2</sup> You must also provide a copy of this form to each nonfiling corporate partner.

- A complete PA-65 Corp, Directory of Corporate Partners, if the partnership is remitting corporate net income withholding tax on behalf of nonfiling corporate partners and it is filed separately from the PA-20S/PA-65 Information Return
- A copy of the partnership's federal Form 1065, including all federal schedules and federal Form 1065 Schedules K-1
- A PA-20S/PA-65 Schedule H to apportion business income (loss) for Pennsylvania personal income tax purposes, if the partnership has business operations within and outside Pennsylvania
- A complete PA-20S/PA-65 Schedule H-Corp if the partnership has business operations within and outside Pennsylvania or totally within Pennsylvania
- A PA-20S/PA-65 Schedule CP for each nonfiling corporate partner

The partnership must also provide a copy of the PA-20S/PA-65 Schedule H-Corp to each entity partner. The PA-20S/PA-65 Schedule H-Corp provides the entity partner who is a corporation with the apportionment information needed to complete the RCT-101, PA Corporate Net Income Tax Report and calculate CNI tax.

In addition, other entity types use the Schedule H-Corp to pass through information to their corporate partners.

The PA-20S/PA-65 Schedule H-Corp is for information purposes only for corporate partners when calculating CNI tax. Do not use this schedule to arrive at calculations for other non-corporate partners/members income.

You must complete the PA-20S/PA-65 Schedule H-Corp and give it to partners that are business entities. You must provide the PA-20S/PA-65 Schedule H-Corp to the corporate

partners if the partnership has business operations within and outside of Pennsylvania or totally within Pennsylvania.

You must also give a copy of PA-20S/PA-65 Schedule CP to each nonfiling corporate partner for use in filing the RCT-101, PA Corporate Net Income Tax Report. A corporate partner is not required to file PA-20S/PA-65 Schedule CP with the RCT-101, PA Corporate Net Income Tax Report.

If you need additional space, copy the PA-65 Corp, Directory of Corporate Partners. When completing more than one PA-65 Corp, Directory of Corporate Partners, each PA-65 Corp form must include the total of all the PA-65 Corp, Directory of Corporate Partners forms.

### PARTNERSHIP WHOLLY OWNED BY C CORPORATIONS

A partnership is wholly owned when all of the partnership's owners (partners) are C corporations or entities that are dis-regarded and owned by C corporations.

A partnership wholly owned by C corporations submits the following:

- PA-65 Corp, Directory of Corporate Partners
- A complete copy of the partnership's federal Form 1065, including all federal schedules and federal Form 1065 Schedules K-1
- PA-20S/PA-65 Schedule H-Corp if the partnership has business operations within and outside Pennsylvania or totally within Pennsylvania
- A PA-20S/PA-65 Schedule CP for each nonfiling corporate partner

You must also give a copy of Schedule H-Corp to each entity partner. The PA-20S/PA-65 Schedule H-Corp provides the entity partner with the apportionment information needed to

## HOW DOES A FEDERAL FORM 1065 EXTENSION AFFECT WHAT YOU FILE?

|  | CORPORATE NET<br>INCOME TAX UNDERPAID  | CORRECT AMOUNT OF<br>CORPORATE NET<br>INCOME TAX PAID  | CORPORATE NET<br>INCOME TAX OVERPAID   |
|--|--|--|--|
| At PA-65 Corp due date (15TH day of the fourth month after year end, NO EXTENSIONS): | <ul style="list-style-type: none"> <li>File the PA-65 Corp with appropriate payment of corporate net income tax withholding.</li> </ul>  | <ul style="list-style-type: none"> <li>File the PA-65 Corp with appropriate payment of corporate net income tax withholding.</li> </ul>  | <ul style="list-style-type: none"> <li>File the PA-65 Corp with appropriate payment of corporate net income tax withholding.</li> </ul>  |
| Within 30 days of filing your federal Form 1065:                                     | <ul style="list-style-type: none"> <li>File an amended PA-65 Corp and include payment of total tax due</li> <li>Enter the amount of additional tax due (the amount being paid now + the amount paid at the due date) on Line 4 of the PA-65 Corp</li> <li>Attach a complete copy of the federal Form 1065 including Schedules K-1</li> <li>Include PA Schedule H-Corp</li> <li>Include PA Schedules CP</li> <li>See Example 1</li> </ul> | <ul style="list-style-type: none"> <li>File an amended PA-65 Corp</li> <li>Enter the amount of total tax due (the amount paid at the due date) on Line 4</li> <li>Attach a complete copy of the federal Form 1065 including Schedules K-1</li> <li>Include PA Schedule H-Corp</li> <li>Include PA Schedules CP</li> <li>See Example 2</li> </ul> | <ul style="list-style-type: none"> <li>File an amended PA-65 Corp</li> <li>Enter the amount of total tax that was paid at the due date on Line 4</li> <li>Attach a complete copy of the federal Form 1065 including Schedules K-1</li> <li>Include PA Schedule H-Corp</li> <li>Include PA Schedules CP</li> <li>See Example 3</li> </ul> |

complete the RCT-101, PA Corporate Net Income Tax Report and calculate CNI tax.

In addition, you must give a copy of Schedule CP to each nonfiling corporate partner for use in filing the RCT-101, PA Corporate Net Income Tax Report. A corporate partner is not required to file PA-20S/PA-65 Schedule CP with the RCT-101.

**⚠ IMPORTANT:** If the partnership is wholly owned by C corporations or limited liability companies filing as C corporations, the partnership does not file a PA-20S/PA-65, Information Return. The partnership is required to file the PA-65 Corp, Directory of Corporate Partners, Schedule CP and Schedule H-Corp.

### PARTNERSHIPS WITHOUT CORPORATE PARTNERS

If the owners of the partnership are individuals, estates, trusts, other partnerships, PA S corporations, and/or other entities, and the partnership does not have any C corporations as partners, the partnership submits a complete PA-20S/PA-65, Information Return but does not complete a PA-65 Corp, Directory of Corporate Partners.

### HOW A 1065 FEDERAL EXTENSION AFFECTS THE PA-65 CORP FILING

A valid federal extension of time to file federal Form 1065 does not extend the filing time for the PA-65 Corp, Directory of Corporate Partners or the remittance of corporate net income tax withholding for nonfiling corporate partners.

The partnership must timely file the PA-65 Corp, Directory of Corporate Partners on or before the original due date and remit corporate net income tax withheld on behalf of its nonfiling corporate partners. The partnership must pay on or before the original due date the full amount it reasonably estimated as the Pennsylvania corporate net income tax due. Failure to withhold and remit the correct amount of corporate net income tax on behalf of nonfiling corporate

partners may subject the partnership to interest and penalties.

When the partnership's federal Form 1065 is filed, the partnership is required to submit the PA-65 Corp, Directory of Corporate Partners with federal Form 1065 attached. See Underpayment, Correct Payment and Overpayment of Corporate Net Income Tax.

### UNDERPAYMENT OF CORPORATE NET INCOME TAX

If, when you file your federal Form 1065, you find you did not withhold enough corporate net income tax for a corporate partner, you must file an amended PA-65 Corp, Directory of Corporate Partners, and send the additional tax due within 30 days of filing federal Form 1065 with the IRS. Check the payment enclosed oval on the form. See How To Amend the PA-65 Corp.

With the amended PA-65 Corp and CNI check, the partnership must send the following:

- A complete copy of federal Form 1065, including federal Form 1065 Schedule K-1 for each nonfiling corporate partner,
- PA-20S/PA-65 Schedule H-Corp and
- PA-20S/PA-65 Schedule CP.

Fill in the amended PA-65 Corp oval on the PA-65-Corp, Directory of Corporate Partners. Please fill in the "Payment Enclosed" oval at the top of this form.

**⚠ IMPORTANT:** When sending the amended PA-65 Corp, put the total amount of (amount you are currently paying plus the amount you paid at the original due date) corporate net income tax withheld on Line 4.

**Example 1.** The partnership files the PA-65 Corp on April 15, 2022, and remits \$500 for corporate net income tax: \$250 for corporate partner A and \$250 for corporate B. After filing federal Form 1065 the partnership realizes the correct amount of corporate net income tax withheld should be: \$600: \$300 for corporate partner A and \$300 for corporate


partner B. There is an underpayment of \$100. The partnership pays the additional \$100 with the amended PA-65 Corp, and reports \$300 for corporate partner A on Line 1, \$300 for corporate partner B on Line 1 and \$600 on Line 4.

### **CORRECT PAYMENT OF CORPORATE NET INCOME TAX**

If, when you file your federal Form 1065, you find that you withheld the correct amount of corporate net income tax for a corporate partner, you must send the following within 30 days of filing federal Form 1065 with the IRS:

- A copy of federal Form 1065, including federal Form 1065 Schedule K-1 for each nonfiling corporate partner,
- An amended PA-65 Corp, Directory of Corporate Partners,
- PA-20S/PA-65 Schedule H–Corp and
- PA-20S/PA-65 Schedule CP.


Fill in the amended PA-65 Corp oval on the PA-65-Corp, Directory of Corporate Partners.

 **IMPORTANT:** When submitting the PA-65 Corp with federal Form 1065, enter the total amount of tax due (the amount you paid at the original due date) on Line 4. DO NOT fill in the “Payment Enclosed” oval at the top of this form. DO fill in the “Amended PA-65 Corp” oval. All other information on the PA-65 Corp should appear as was filed on April 15, 2022.

**Example 2.** The partnership files the PA-65 Corp on April 15, 2022, and remits \$500 for corporate net income tax: \$250 for corporate partner A and \$250 for corporate partner B. After filing federal Form 1065 the partnership confirms the correct amount of corporate net income tax withheld is \$500: \$250 for corporate partner A and \$250 for corporate partner B. There is no underpayment of tax. The partnership files the amended PA-65 Corp and reports \$250 for corporate partner A on Line 1, \$250 for corporate partner B on Line 1 and \$500 on Line 4.

### **OVERPAYMENT OF CORPORATE NET INCOME TAX**

If, when you file your federal Form 1065, you find that you withheld too much corporate net income tax for a corporate partner, you must file an amended PA-65 Corp, Directory of Corporate Partners.


 **NOTE:** The department does not issue refunds to the partnership. See Refund of Overpayment of Corporate Net Income Tax Withholding.

With the amended PA-65 Corp, the partnership must send the following within 30 days of filing federal Form 1065 with the IRS:

- A complete copy of federal Form 1065, including federal Form 1065 Schedule K-1 for each nonfiling corporate partner,
- PA-20S/PA-65 Schedule H–Corp and
- PA-20S/PA-65 Schedule CP.

Fill in the amended PA-65 Corp oval on the PA-65-Corp,

Directory of Corporate Partners. See How To Amend the PA-65 Corp.

 **IMPORTANT:** When submitting the amended PA-65 Corp, enter the total amount of tax paid with the original return on Line 4. DO NOT fill in the “Payment Enclosed” oval at the top of this form. DO fill in the “Amended PA-65 Corp” oval. All other information on the PA-65 Corp should appear as was filed on April 15, 2022.

Attach a statement indicating there was an overpayment and the amount of the overpayment.

**Example 3.** The partnership files the PA-65 Corp on April 15, 2022, and remits \$600 for corporate net income tax: \$300 for corporate partner A and \$300 for corporate partner B. After filing federal Form 1065 the partnership realizes the correct amount of corporate net income tax withholding is \$500. There is an overpayment of \$100. The partnership files the amended PA-65 Corp, reporting \$300 for corporate partner A on Line 1, \$300 for corporate partner B on Line 1 and \$600 on Line 4.

### **NO PAYMENT REQUIRED FOR CORPORATE NET INCOME TAX**

A partnership that is owned 100 percent by corporate partners that are compliant and file a Pennsylvania corporate tax return will have no tax due on the PA-65 Corp. Submit a copy of federal Form 1065, including all federal Form 1065 Schedules K-1 and the PA-20S/PA-65 Schedule H–Corp with a copy of the original PA-65 Corp, Directory of Corporate Partners, within 30 days of filing federal Form 1065 with the IRS. DO NOT fill in the “Payment Enclosed” oval at the top of this form.

If the partnership, owned 100 percent by corporate partners, determines there was an underpayment or overpayment of corporate net income tax. See Underpayment of Corporate Net Income Tax or Overpayment of Corporate Net Income Tax.

## **REFUND OF OVERPAYMENT OF CORPORATE NET INCOME TAX WITHHOLDING**

If the partnership withholds excess corporate net income tax for a corporate partner, the department will refund the overpayment to the corporate partner and not the partnership when the C corporation files its RCT-101, PA Corporate Net Income Tax Report.

## **HOW TO AMEND THE PA-65 CORP**

### **PRIOR TO TAX YEAR 2019**

You cannot file an amended PA-65 Corp, Directory of Corporate Partners through Federal/State e-File for tax years prior to 2019.

When amending a PA-65 Corp, Directory of Corporate Partners filed through Fed/State e-File prior to tax year 2019, you must use the appropriate paper form.

If you determine you filed an incorrect PA-65 Corp, you must file an amended PA-65 Corp, Directory of Corporate Partners.

For tax years prior to 2019, to amend the PA-65 Corp, Directory of Corporate Partners, that was originally filed through Fed/State e-File or paper-filed, a paper form PA-65 Corp, Directory of Corporate Partners must be used for the year to be amended.

The following are instructions for amending the Directory for tax years prior to 2019.

The partnership must:

- Obtain the paper form PA-65 Corp, Directory of Corporate Partners, for the amended year. **Do not submit a copy of the original PA-65 Corp, Directory of Corporate Partners;**
- Correct the error by completing and filing a PA-65 Corp, Directory of Corporate Partners, and clearly mark the amended oval;
- Enclose a statement explaining the reasons an amended return is being filed; and
- Enclose a copy of the amended federal Form 1065.

You must amend the PA-65 Corp, Directory of Corporate Partners, if you amend federal Form 1065.

### TAX YEAR 2019 AND FORWARD

For tax years 2019 and forward, the department will accept amended PA-65 Corp, Directory of Corporate Partners including corresponding forms and schedules filed through Fed/State e-File.

Beginning with tax year 2019, to e-file an amended return through Fed/State e-File, visit Revenue's e-Services Center at [www.doreservices.state.pa.us](http://www.doreservices.state.pa.us).

Follow all the steps listed above under "Prior to Tax Year 2019" with exception to the first bullet referencing a paper return.

### WHEN TO AMEND THE PA-65 CORP

#### UNDER-REPORTED INCOME (TAX DUE)

If the partnership underreported income, incorrectly claimed credit or deductions, or events have happened that increased reportable Pennsylvania-taxable income, (including an IRS Report of Change), the partnership must file an amended PA-65 Corp, Directory of Corporate Partners, within 30 days from the determination of such increase.

The corporate owners must also file an amended Pennsylvania tax return within 30 days of the discovery of the error to report any increase in income for taxes due.

### APPORTIONMENT

When the partnership has at least one partner that is an entity, the partnership must also submit a PA-20S/PA-65 Schedule H-Corp. You must also give the PA-20S/PA-65 Schedule H-Corp to each partner who is a corporation for

use in completing its RCT-101, PA Corporate Net Income Tax Report and to any other entity partner so that those entities can in turn pass through the information to their corporate partners.

### ASSEMBLING THE PA-65 CORP DIRECTORY OF CORPORATE PARTNERS

Assemble the PA-65 Corp, Directory of Corporate Partners in the following order:

- Signed original PA-65 Corp, Directory of Corporate Partners. Do not mail a photocopy;
- PA-20S/PA-65 Schedule H-Corp;
- PA-20S/PA-65 Schedule CP for each corporate partner;
- Federal Form 1065 including all federal schedules and federal Schedules K-1 (including all federal Schedules K-1 for all C corporation partners); and
- Corporate net income tax payment for nonfiling corporate partners



**IMPORTANT:** Do not create a substitute PA-65 Corp, Directory of Corporate Partners, if the department has not approved such a form. A spreadsheet is an unapproved and unacceptable tax form. You can put no more than three corporate partners on the PA-65 Corp, Directory of Corporate Partners. If you need additional pages, a photocopy of the PA-65 Corp, Directory of Corporate Partners, or department-approved form is acceptable.

If you are filing any tax form other than an official tax form, please review Miscellaneous Tax Bulletin 2008-02, issued Aug. 13, 2008 (Revised May 18, 2021), on the department's website.

### WHEN TO FILE

If the due date falls on a Saturday, Sunday, or business holiday, the partnership must file its PA-65 Corp, Directory of Corporate Partners, no later than midnight on the first business day following the Saturday, Sunday, or business holiday. The U.S. Postal Service postmark date on the envelope is proof of timely filing. Pennsylvania follows the same tax year as federal rules.

#### CALENDAR-YEAR ENTITY

A partnership that files on a calendar year basis, reports all corporate net income tax withholding recognized between Jan. 1 and Dec. 31.

A partnership files the current year PA-65 Corp, Directory of Corporate Partners, on or before April 15, 2022.

If the return is not filed by the original due date, the department imposes late filing penalties and interest.

#### FISCAL-YEAR ENTITY

A fiscal year is a period of 12 consecutive months without regard to the calendar year. The fiscal year is designated by the calendar year in which it ends. A fiscal year partnership reports all taxable income recognized during the fiscal year.



A partnership that files on a fiscal year reports all corporate net income tax withholding recognized during the fiscal year.

A partnership files the PA-65 Corp, Directory of Corporate Partners, on or before the 15th day of the fourth month following the close of the fiscal year. A partnership may use a 52/53 week-year if it keeps its books on that basis.

### SHORT-YEAR RETURN

A short year is an accounting period shorter than one year and not a 52-53 week taxable year.

A short-year return is required for the following reasons:

- Changes in the annual accounting period. For example, the partnership changes from a fiscal year filer to a calendar year filer; or
- A partnership is in existence during only part of the tax year. For example, if the year is the initial year.

When there has been a change in an accounting period that requires filing of a short-year return, you must calculate the tax on an annualized basis.

### NO EXTENSION OF TIME TO FILE

There is no extension of time to file the PA-65 Corp, Directory of Corporate Partners. See How a 1065 Federal Extension Affects the PA-65 Corp Filing. The PA-65 Corp is a payment voucher for withholding corporate net income tax for nonfiling corporate partners and shows how much the partnership withheld for each corporate partner. There is no extension provision in the Pennsylvania law for this filing. You must send the corporate net income tax withholding payment with the PA-65 Corp, Directory of Corporate Partners by April 15, 2022. See How To Pay.

## WHERE TO FILE

Partnerships, that have partners that are nonfiling C corporations or 100 percent owned by C corporations must submit the PA-65 Corp, Directory of Corporate Partners, PA-20S/PA-65 Schedule CP, PA-20S/PA-65 Schedule H-Corp, and corporate net income tax payment.

Where the partnership should mail the PA-65 Corp, Directory of Corporate Partners, depends whether there is a corporate net income withholding payment. Choose the appropriate mailing address:

#### WITHOUT PAYMENT:


**PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PO BOX 280509  
HARRISBURG PA 17128-0509**

Include the PA-20S/PA-65, Information Return, if applicable; PA-65 Corp, Directory of Corporate Partners; PA-20S/PA-65 Schedule H-Corp and federal 1065 return.

#### WITH PAYMENT:

**PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PO BOX 280502  
HARRISBURG PA 17128-0502**

Include a copy of PA-20S/PA-65, Information Return, if applicable; PA-65 Corp, Directory of Corporate Partners; PA-20S/PA-65 Schedule H-Corp; PA-20S/PA-65 Schedule CP; CNI payment and the federal 1065 return.

 **IMPORTANT:** Mail the PA-65 Corp, Directory of Corporate Partners separate from all other Pennsylvania tax returns.

- **Only** send corporate net income tax withholding payments with the PA-65 Corp, Directory of Corporate Partners.
- Do not mail the PA-20S/PA-65, Information Return with the RCT-101, PA Corporate Net Income Tax Report.

## COMPLETING THE PA-65 CORP

### FOREIGN ADDRESS STANDARDS

If the partnership is located outside the U.S., it is important to write the foreign address on the PA-65 Corp, Directory of Corporate Partners, according to Postal Service standards.

Failure to use these standards may delay processing or any correspondence necessary to complete the processing of the return.

To comply with foreign address standards, use the following rules when completing the address portion of the PA-65 Corp, Directory of Corporate Partners.

- Eliminate apostrophes, commas, periods and hyphens. Write the address in all uppercase letters. An address should have no more than four lines and must be written in ink or typewritten. Pencil is unacceptable.
- Write the name of the entity in the spaces provided. You may not address mail to a person in one country "in care of" a person in another country. The address of items sent to general delivery must indicate the addressee's full legal name.
- Write the first and second line of the address on the First Line of Address field in all capital letters.
- Write the state/province if one exists and the foreign postal number (ZIP code equivalent) on the Second Line of Address field separated by a comma. This field is the only field that should contain any punctuation.
- The State and ZIP code spaces should remain blank on the PA-65 Corp, Directory of Corporate Partners.
- Write the two-character code for the country in the Country Code field. Codes can be found at <https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file>.

Providing the address in this format will better ensure that the department is able to contact the entity if we need additional information.

Below are examples of properly completed foreign addresses.

#### FOREIGN ADDRESS EXAMPLES

**PARTNERSHIP BUSINESS NAME:**

SILVER LAKE PARTNERS

**FIRST LINE OF ADDRESS:** 2045 ROYAL ROAD

**SECOND LINE OF ADDRESS:** ENGLAND, WIP 6HQ

**CITY OR POST OFFICE:** LONDON

**STATE:**

**ZIP:**

**COUNTRY CODE:** UK

OR

**PARTNERSHIP BUSINESS NAME:**

SILVER LAKE PARTNERS

**FIRST LINE OF ADDRESS:** 1010 CLEAR STREET

**SECOND LINE OF ADDRESS:** CANADA, K1A 0B1

**CITY OR POST OFFICE:** OTTAWA

**STATE:**

**ZIP:**

**COUNTRY CODE:** CA

If the entity's address does not fit in the available spaces on the PA-65 Corp, Directory of Corporate Partners, using this format, please include a separate statement with the return showing the complete address.

### PA-65 CORP FORM

#### PARTNERSHIP FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

Enter the nine-digit federal employer identification number of the partnership.

#### PARTNERSHIP BUSINESS NAME

Enter the complete name of the entity.

#### FIRST LINE OF ADDRESS

Enter the street address. If the address has an apartment number, suite or RR number, enter after the street address.



**NOTE:** If the street address along with the apartment number, suite or RR number does not fit on the first line of address, then enter the street address on the second line of address and the apartment number, suite or RR number on the first line of address, if not an out-of-country address. For an out-of-country address, see Foreign Address Examples.

#### SECOND LINE OF ADDRESS

Enter the post office box, if applicable. If there is no post office box, leave the second line of address blank.

For an out-of-country address enter the country and/or foreign postal number. See Foreign Address Examples.



**IMPORTANT:** If the address has only a post office box, enter on the first line of address.

#### CITY, STATE, ZIP CODE AND COUNTRY CODE

Enter the appropriate information in each box. Write the first and second line of address on the first line of the address. Write the state/province if one exists and the foreign postal number (ZIP code equivalent) on the second line of the address, separated by a comma. Write the city in the space provided. Do not abbreviate. Write the two-character code for the country in the Country Code field. Codes can be found at <https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file>.

#### 100% CORP OWNED OVAL

Fill in this oval if the partnership is wholly owned by C corporations.

#### FINAL RETURN OVAL

Fill in this oval if the 100% C corporation owned partnership is filing a final PA-65 Corp Directory of Corporate Partners.

#### PAYMENT ENCLOSED OVAL

Fill in this oval if the partnership is submitting a payment with the PA-65 Corp.

#### AMENDED PA-65 CORP

Fill in this oval if the partnership is submitting an amended form.

#### FEIN/NAME/ADDRESS CHANGE

Fill in the oval if the FEIN, name or address on the PA-65 Corp Directory of Corporate Partners differs from previously filed directory.

#### FISCAL YEAR

A fiscal year is a 12-month accounting period, other than a calendar year, ending on the last day of a particular month, for example July 1 to June 30 of the following year. The entity must use its federal taxable year for Pennsylvania purposes.

If the entity does not file on a calendar-year basis, fill in the fiscal-year oval. Enter the month, day and year (MMDDYY) when the fiscal year begins and ends.



**NOTE:** A fiscal year includes anything other than a calendar year.

Do not fill in the fiscal-year oval for a calendar-year filer whose initial year does not begin 01/01/20XX or for a calendar-year filer whose final return does not end 12/31/20XX.

If the entity is a calendar-year filer and files a short-year return, do not fill in the fiscal-year oval.

#### SHORT YEAR

Fill in the short-year oval if the entity is filing a short-year return. Enter the month, day and year (MMDDYY) when the short year begins and ends.

### LINE INSTRUCTIONS



**IMPORTANT:** If the partnership only has corporate partners, you will enter every corporate partner on Line

1 (i.e. both compliant and non-compliant corporate partners). If the partnership has at least one other entity type as a partner, you will only enter the non-compliant corporate partners on Line 1.

## LINE 1

Enter the following information for each corporate partner:

### FEIN

Enter the corporate partner's nine-digit federal employer identification number.

### REVENUE ID

Enter the corporate partner's 10-digit Revenue ID, if applicable.

### NONFILING CORPORATION CORPORATE NET INCOME (CNI) WITHHOLDING

Enter the amount of corporate net income tax withheld for the corporate partner. Use whole dollar amounts only.

### FOREIGN ENTITY/OUTSIDE U.S. OVAL

Fill in the oval if the entity is outside the U.S.

### RCT-101 FILED OVAL

Fill in the oval if the corporate partner is compliant and filed a RCT-101, PA Corporate Net Income Tax Return.



**NOTE:** If this oval is populated then you should show no CNI withholding amount in the Nonfiling Corporation CNI Tax Withholding box described above.

The only time you fill in the RCT-101 oval is when the partnership is 100% owned by corporate partners. In this scenario, you may have compliant and non-compliant corporate partners. Only the non-complaint Corporate Partners require withholding.

When the partnership is only partly owned by Corporate Partners, only list those who are non-compliant and require CNI Withholding.

### NAME AND ADDRESS OF CORPORATE PARTNER

Complete the name and address of the corporate partner.

## LINE 2

### TOTAL NUMBER OF CORPORATE PARTNERS FOR THIS ENTITY

Enter the total number of corporate partners for this partnership.

If the partnership has multiple schedules, only the first, primary page should include the total of all the schedules (e.g., partnership reports CNI withholding for six corporate partners on the PA-65 Corp. The total number of corporate partners for this partnership is six. The partnership enters "6" in the field for Line 2 on the first schedule only).

## LINE 3

### TOTAL NUMBER OF CORPORATE PARTNERS REGISTERED AND COMPLIANT IN PENNSYLVANIA FOR THIS ENTITY

Enter the total number of corporate partners registered and compliant in Pennsylvania for this partnership.

If the partnership has multiple schedules, only the first, primary page should include the total of all the schedules (e.g., partnership reports CNI withholding for six corporate partners on the PA-65 Corp. The total number of corporate partners registered in Pennsylvania for this partnership is four. The partnership enters "4" in the field for Line 3 on the first schedule only). Do not leave this field blank. If there are no corporate partners registered in Pennsylvania, enter "0."

## LINE 4

### TOTAL CORPORATE NET INCOME TAX WITHHOLDING FOR ALL NONFILING CORPORATE PARTNERS FOR THIS ENTITY

Enter the total corporate net income tax withheld for all nonfiling corporate partners. Use whole dollar amounts only.

If the partnership has multiple schedules, only the first, primary page should include the total of all the schedules (e.g., partnership reports CNI withholding for six corporate partners on the PA-65 Corp. The total CNI withholding on Line 4 for all six partners is \$10,000. The partnership enters \$10,000 in the field for Line 4 on the first schedule only). Do not leave this field blank. If there is no withholding, enter "0."

## LINE 5

### PENNSYLVANIA APPORTIONMENT AS REPORTED ON PA-20S/PA-65 SCHEDULE H-CORP

Enter the Pennsylvania-Appportionment figure from PA-20S/PA-65 Schedule H-Corp used to calculate CNI tax. Do not leave this field blank.

## WHO MUST SIGN

### PAPER FILED RETURNS GENERAL PARTNER, PRINCIPAL OFFICER OR AUTHORIZED INDIVIDUAL SIGNATURE AND NAME

A partnership official must sign and date the PA-65 Corp, Directory of Corporate Partners.

If the form is not signed, then the partnership has not filed a valid PA-65 Corp, Directory of Corporate Partners. The individual signing the return must be a general partner, principal officer or individual expressly authorized to sign.

The partnership official signing the return verifies by written declaration, under penalties of perjury, that he or she personally has examined the PA-65 Corp, Directory of Corporate Partners and its accompanying schedules and to the best of his or her knowledge, the PA-65 Corp, Directory of Corporate Partners is true, correct and complete.

The partnership official that is responsible for signing the PA-65 Corp, Directory of Corporate Partners, must sign it by hand; signature stamps or labels are not acceptable, and include his or her title, date and daytime phone number.

The responsible official must file all required schedules with the PA-65 Corp, Directory of Corporate Partners, including the PA-20S/PA-65 Schedule H-Corp used to calculate CNI tax and PA-20S/PA-65 Schedule CP for each owner.

### PREPARER'S SIGNATURE AND NAME

A paid preparer may sign original or amended returns by rubber stamp, mechanical device, or computer software program. Pennsylvania follows federal guidelines for signature requirements for the preparer.

If a partner, member or employee of the partnership completes the PA-65 Corp, Directory of Corporate Partners, the paid preparer's space should remain blank. In addition anyone who prepares the PA-65 Corp, Directory of Corporate Partners, but does not charge the partnership should not complete the paid preparer section.

Anyone who prepares a PA-65 Corp, Directory of Corporate Partners, for a fee or incidental to the performance of services for which the preparer charges a fee (e.g., an attorney provides legal services for a fee and includes for free, the preparation of the PA-65 Corp, Directory of Corporate Partners), must complete the required paid preparer information listed below:

- Print or type the preparer's names in the space provided.
- Sign the return in the space provided for the paid preparer's signature.
- Fill in the other areas in the "Paid Preparer Use Only" section.
- Print or type the paid preparer's company or corporation name and federal employer identification number, if applicable.
- Print or type the paid preparer's Preparer Tax Identification Number (PTIN). If you are a paid preparer, you must use a PTIN issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return.
- Give a copy of the return to the taxpayer.

The paid preparer's area does not need completed if someone prepares the return at no charge.

### ELECTRONICALLY FILED RETURNS

A general partner, principal officer or authorized individual must sign an electronic return.

If applicable, the paid preparer, must also sign the electronic return.

Two signature options are available, as follows:

1. PA-8879-P - Pennsylvania e-File Signature Authorization for PA S Corporation/Partnership Information Return

(PA-20S/PA-65) – Directory of Corporate Partners (PA-65 Corp); or

2. PA-8453-P - PA S Corporation/Partnership Information Return (PA-20S/PA-65) - Directory of Corporate Partners (PA-65 Corp) Tax Declaration for a State e-File Return.

### PA-8879-P FORM

The federal self-select PIN option consists of two PINs, one for the taxpayer and one for the preparer.

In order for the department to accept the federal self-select PIN as a signature, software developers must display a Jurat/Disclosure Statement (similar to the language on the PA-8453-P and meeting the requirements of 72 P.S. §7333 and 61 Pa. Code §121.23) attached as Page 3 to PA-8879-P.

Taxpayers and Electronic Return Originators (EROs) must complete PA-8879-P when using this method and consenting to electronic funds withdrawals.

The department requires the EROs to retain completed PA-8879-P forms for three years after the due date of the returns or the date the returns were filed electronically, whichever is later. **Do not** mail these forms to the department.

### PA-8453-P FORM

If a taxpayer elects not to use the federal self-select PIN option, or if the state submission is filed as a state stand-alone (no link to an original federal submission), the department requires the ERO to retain completed PA-8453-P forms for three years after the due date of the returns or the date the returns were filed electronically, whichever is later.

**Do not** mail these forms to the department. PA-8453-P must be completed and signed by all appropriate parties before the return is transmitted electronically.

In the event the department selects an electronic return for examination, the ERO may be required to provide PA-8879-P and, if appropriate, PA-8453-P, within five business days of the request. The department will randomly request a percentage of these forms yearly to monitor compliance.

### INTERNATIONAL ACH TRANSACTIONS

The Federal Office of Foreign Assets Control has made additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are international ACH transactions (IAT).

Presently, the Pennsylvania Department of Revenue does not support IAT ACH debit transactions. Taxpayers who tell the department to process electronic banking transactions on their behalf are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S at any point in the process.

See REV-993, Pennsylvania Fed/State E-File Handbook, PA Form PA-8879, Pennsylvania e-file Signature Authorization, and PA Form PA-8453, Pennsylvania Individual Income Tax Declaration for Electronic Filing for more information.