IMPORTANT: FILL IN FORM MUST BE DOWNLOADED ONTO YOUR COMPUTER PRIOR TO COMPLETING

PARTNER/MEMBER/ SHAREHOLDER DIRECTORY

Directory

2507610059

PA-20S/PA-65 P/M/D (DR) MOD 04-25 (FI)
PA Department of Revenue

2025

OFFICIAL USE ONLY

START

Name as shown on the **PA-20S/PA-65 Information Return**

FEIN **9 DIGIT - NO DASH**

C

The entity must list its partners/members/shareholders on this schedule. Enter the following for all partners/members/shareholders:
SSN/FEIN; OWNERSHIP % (enter each owner's percentage); and **NAME AND ADDRESS**. Copy Directory to list additional owners.
CODE - Enter the type of owner by code.
See instructions.

B = Bank/Financial Institution	DE = Disregarded Entity	RI = Resident Individual	C = C Corporation
PI = Part-year Resident Individual (S Corp Only)	I = Insurance Company	L = LLC taxed as a Partnership	NR = Nonresident Individual
T = Trust	P = Partnership	LC = LLC taxed as a C Corporation	E = Estate
	S = S Corporation	LS = LLC taxed as an S Corporation	X = Exempt

1 Code | SSN/FEIN 9 DIGIT - NO DASH | Ownership % .

Name: | Address:

2 Code | SSN/FEIN 9 DIGIT - NO DASH | Ownership % .

Name: | Address:

3 Code | SSN/FEIN 9 DIGIT - NO DASH | Ownership % .

Name: | Address:

4 Code | SSN/FEIN 9 DIGIT - NO DASH | Ownership % .

Name: | Address:

5 Code | SSN/FEIN 9 DIGIT - NO DASH | Ownership % .

Name: | Address:

6 Code | SSN/FEIN 9 DIGIT - NO DASH | Ownership % .

Name: | Address:

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Pennsylvania
Department of Revenue

2025

Instructions for PA-20S/PA-65 Directory

Partner/Member/Shareholder Directory

PA-20S/PA-65 Directory IN (DR) 04-25

GENERAL INFORMATION

PURPOSE OF SCHEDULE

PA S corporations, partnerships or limited liability companies filing as partnerships or PA S corporations for federal income tax purposes use PA-20S/PA-65 Partner/Member/Shareholder Directory to list each partner/member/shareholder involved with the entity within the tax year.

COMPLETING PARTNER/MEMBER/ SHAREHOLDER DIRECTORY

BUSINESS NAME

Enter the complete name of the entity or business as shown on the PA-20S/PA-65 Information Return.

The entity must list its partners/members/shareholders on this schedule.

FEIN

Enter the nine-digit federal employer identification number (FEIN) of the entity or business as shown on the PA-20S/ PA-65 Information Return.

Complete the Lines below for all partners/members/shareholders.

LINE INSTRUCTIONS

LINES 1 THROUGH 6

CODE

Enter the type of owner using the following codes:

- B = Bank Financial Institution
- PI = Part-Year Resident Individual (S corporation only)
- T = Trust
- DE = Disregarded Entity
- I = Insurance Company
- P = Partnership
- S = S Corporation
- RI = Resident Individual
- L = LLC taxed as a Partnership
- LC = LLC taxed as a C Corporation
- LS = LLC taxed as a PA S Corporation
- C = C Corporation
- NR = Nonresident Individual
- E = Estate
- X = Exempt

SSN/FEIN

Enter the applicable nine-digit Social Security number or nine-digit federal employer identification number (FEIN) of each partner/member/shareholder.

OWNERSHIP PERCENTAGE

PARTNERSHIP

Enter the owner's percentage of ownership at the close of the taxable year.

PA S CORPORATION

Enter the owner's weighted average percentage of ownership for the taxable year.

NAME/ADDRESS

Enter the complete name, address, city, state and ZIP code of the partner/ member/shareholder involved with the entity within the tax year.

NOTE: If there are more than six owners, please use additional PA-20S/PA-65 P/M/D form as needed.