

PA-41 SCHEDULE N

2510510056

PA-Source Income and
Nonresident Tax WithheldPA-41 N 06-25 (F1)
PA Department of Revenue **2025**

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 noncash prizes from the PA Lottery); and/or from businesses or farms operated in PA.

Section I: 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 disposition 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 4b from PA-41 Schedule DD.	7.
8. Total distributed/distributable PA-source income. Enter the lesser of Line 6 or Line 7 here.	8.



2510510056

2510510056

PA-41 SCHEDULE N

2510610054

PA-Source Income and
Nonresident Tax WithheldPA-41 N 06-25 (F1)
PA Department of Revenue **2025**

OFFICIAL USE ONLY

Name as shown on **PA-41**

Federal EIN or Decedent's SSN

Section II: Calculation of Nonresident Beneficiary Distributed/Distributable Income

Enter name of nonresident beneficiary	SSN/FEIN
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

A	B	C
Distributed/Distributable Income %	Total Distributed/Distributable PA-Source Income (Section I, Line 8)	Distributed/Distributable Income per Beneficiary (Col A x Col B)
1A.	1B.	1C.
2A.	2B.	2C.
3A.	3B.	3C.
4A.	4B.	4C.
5A.	5B.	5C.
6A.	6B.	6C.
7A.	7B.	7C.
8A.	8B.	8C.
9A.		
10A.		

9. Nonresident beneficiary distributable income percentage totals from other sheets. Include additional sheets/statements if necessary.

10. Total nonresident beneficiaries' distributable income percentage. Add Lines 1A through 9A and enter the amount here.

Section III: Nonresident Withholding Calculation

1. Total distributed/distributable PA-source income from Section I, Line 8. 1.
2. Total nonresident beneficiaries' distributed/distributable income percentage from Section II, 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.

Section IV: Allocation of Nonresident Withholding Tax

Enter name of nonresident beneficiary	SSN/FEIN
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

A	B	C	D
Nonresident Beneficiary Distributed/Distributable Income Percentage (from Section II)	Total Nonresident Beneficiaries Distributed/Distributable Income % (Section II, Line 10A)	Total Nonresident Withholding Tax (Section III, Line 4)	Nonresident Withholding Tax Amount per Beneficiary (Col A/Col B x Col C)
1A.	1B.	1C.	1D.
2A.	2B.	2C.	2D.
3A.	3B.	3C.	3D.
4A.	4B.	4C.	4D.
5A.	5B.	5C.	5D.
6A.	6B.	6C.	6D.
7A.	7B.	7C.	7D.
8A.	8B.	8C.	8D.
9A.	9B.	9C.	9D.



2510610054

2510610054



Instructions for PA-41 Schedule N

PA-Source Income and Nonresident Tax Withheld

PA-41 N IN 06-25

GENERAL INFORMATION

PURPOSE OF SCHEDULE

Estates and trusts with nonresident beneficiaries use Schedule N to determine the amount of total Pennsylvania-source income, the Pennsylvania-source distributed or distributable income to nonresident beneficiaries and the amount of the tax withheld for nonresident beneficiaries on their shares of distributed or distributable income.

WHO MUST USE

Estates and trusts with nonresident individuals or nonresident estates who have distributed or distributable Pennsylvania-source income must complete PA-41 Schedule N and any accompanying statements and submit it with the PA-41, Fiduciary Income Tax Return. Estates and trusts with beneficiaries that do not include nonresident individuals, nonresident estates and trusts, and/or that do not have distributed or distributable Pennsylvania-source income are not required to complete PA-41 Schedule N.

FORM INSTRUCTIONS

NAME

Enter the complete name of the estate or trust as shown on the PA-41, Fiduciary Income Tax Return.

FEIN OR DECEASED'S SSN

Enter the nine-digit Federal Employer Identification Number (FEIN) of the estate or trust or the decedent's Social Security number as shown on the PA-41, Fiduciary Income Tax Return.

TIP An estate with an FEIN should not use the decedent's Social Security number (SSN).

LINE INSTRUCTIONS

SECTION I

LINE 1

Enter the amount of any gambling winnings from Pennsylvania sources except noncash prizes from the Pennsylvania Lottery

LINE 2a

NET INCOME OR (LOSS) FROM A BUSINESS

If the estate or trust operates a business located in Pennsylvania, enter the amount business income or (loss)

from PA Schedule C on Line 2a. See also the instructions for Line 2c for Net Income or (Loss) From Multiple Businesses and/or Farms.

NET INCOME OR (LOSS) FROM A FARM

If the estate or trust operates a farm located in Pennsylvania, enter the amount of the farm income or (loss) from PA Schedule F on Line 2a. See also the instructions for Line 2c for Net Income or (Loss) From Multiple Businesses and/or Farms.

LINE 2b

If the business or farm operates entirely within Pennsylvania, enter 100 percent on Line 2b. If the business or farm operates both within and outside Pennsylvania, complete Schedule NRH and include the apportionment percentage from Section II, Line 5 of Schedule NRH on Line 2b. See also the instructions for Line 2c for Net Income or (Loss) From Multiple Businesses and/or Farms.

LINE 2c

SINGLE BUSINESS OR FARM OPERATION

Multiply Line 2a times Line 2b and enter the result on Line 2c.

NET INCOME OR (LOSS) FROM MULTIPLE BUSINESSES AND/OR FARMS

If the estate or trust has multiple businesses or farms that it operates, include a statement or separate schedule for each business or farm showing the amounts for Lines 2a, 2b, and 2c for each operation. Add the amounts for Line 2c from the separate operations and enter the result on Line 2c.

LINE 2d

Include the Pennsylvania source income or (loss) reported on Line 1 of any PA-20S/PA-65 Schedule NRK-1s from partnerships, PA S corporations, or entities formed as limited liability companies classified as partnerships or PA S corporations for federal income tax purposes. If reporting income or (loss) from more than one PA-20S/PA-65 Schedule NRK-1, include a schedule showing the amounts for each entity.

LINE 2e

Add the amounts on Lines 2c and 2d. If the result is a net loss, enter zero. Otherwise enter the total Pennsylvania-source income from businesses and/or farms. Losses incurred by an estate or trust cannot be distributed.

LINE 3a

Include the amount of gain or (loss) from the sale, exchange or disposition of property located in Pennsylvania and reported on PA-41 Schedule D. Do not report the gain or (loss) from the sale of intangible property such as stocks and bonds held in trust in a Pennsylvania bank or trust company. Report only the gains from sale of property used in a business or rental property or other tangible property located in Pennsylvania. If reporting the gain or (loss) from the sale exchange or disposition of more than one property, include a statement or schedule providing the description of each property along with the amount of gain or loss for each property.

LINE 3b

Include the Pennsylvania source gain or (loss) reported on Line 2 of any PA-20S/PA-65 Schedule NRK-1s from partnerships, PA S corporations, or entities formed as limited liability companies classified as partnerships or PA S corporations for federal income tax purposes. If reporting gain or (loss) from more than one PA-20S/PA-65 Schedule NRK-1, include a schedule showing the amounts for each entity.

LINE 3c

Add the amounts on Lines 3a and 3b. If the result is a net loss, enter zero. Otherwise enter the total Pennsylvania-source gain from the sale, exchange, or disposition of property. Losses incurred by an estate or trust cannot be distributed.

LINE 4a

Include the amount of the net income or (loss) from rents, royalties, patents, and copyrights for property located in Pennsylvania as reported on PA Schedule E. All properties reported on PA Schedule E must include a property address and location otherwise the property will be assumed to be Pennsylvania property.

LINE 4b

Include the Pennsylvania source income or (loss) reported on Line 3 of any PA-20S/PA-65 Schedule NRK-1s from partnerships, PA S corporations, or entities formed as limited liability companies classified as partnerships or PA S corporations for federal income tax purposes. If reporting income or (loss) from more than one PA-20S/PA-65 Schedule NRK-1, include a schedule showing the amounts for each entity.

LINE 4c

Add the amounts on Lines 4a and 4b. If the result is a net loss, enter zero. Otherwise, enter the total Pennsylvania-source income from rents, royalties, patents, and copyrights. Losses incurred by an estate or trust cannot be distributed.

LINE 5

Include the Pennsylvania source income from other estates and trusts as reported on Line 4 of any PA-41 Schedules NRK-1 issued to the estate or trust.

LINE 6

Add the amounts on Lines 1, 2e, 3c, 4c, and 5 and enter the result here. This is the total Pennsylvania-source income earned by the trust. This is the total amount of income the estate or trust would report if it were a nonresident estate or trust on Line 7 of the PA-41, Fiduciary Income Tax Return. This amount should also agree with Line 1b on PA-41 Schedule DD.

LINE 7

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

LINE 8

Enter the lesser of Line 6 or Line 7. This is the amount of estate or trust income that is Pennsylvania-source income and is deemed to be distributed or distributable to its nonresident beneficiaries.

SECTION II**LINES 1 THROUGH 8**

Enter the name and SSN of any nonresident individual or the name and FEIN of any nonresident estate or trust receiving a distribution from the estate or trust. Do not enter the information for any other type of nonresident beneficiary.

LINES 1A THROUGH 8A

Enter the year-end distributed or distributable income percentage of each nonresident beneficiary as necessary. The beneficiary's year-end distribution percentage is either obtained from the governing instrument or by taking the actual cash or property distributions made to the beneficiary and any amounts credited or payable or required to be currently distributed to the beneficiary and dividing that sum by the amount on Line 13a of PA-41 Schedule DD.

LINES 1B THROUGH 8B

Enter the distributed or distributable Pennsylvania-source income amount from PA-41 Schedule N, Section I, Line 8 on each line as necessary.

LINES 1C THROUGH 8C

Multiply the distributed or distributable income percentage in Column A times the Pennsylvania-source income amount in Column B for each beneficiary and enter the amount on each line as necessary. The amount shown on each line

must match to the amount reported on Line 1 of the PA-41 Schedule NRK-1 prepared for each nonresident individual or nonresident estate or trust beneficiary.

LINE 9A

If there are more than eight nonresident individual and/or nonresident estates or trusts, include a statement or additional PA-41 Schedules N with Section II completed and add the amount of the nonresident beneficiaries' distributed or distributable income percentages from those schedules and enter the total on this line for the first PA-41 Schedule N only.

LINE 10A

Add the percentages on Lines 1A through 9A and enter the total percentage here and on PA-41 Schedule N, Section III, Line 2 and PA-41 Schedule N, Section IV, Lines 1B through 9B. This amount should not be greater than 100 percent.

SECTION III

LINE 1

Enter the total distributed or distributable Pennsylvania-source income amount from PA-41 Schedule N, Section I, Line 8.

LINE 2

Enter the total nonresident beneficiaries' distributable Pennsylvania-source income percentage from PA-41 Schedule N, Section II, Line 10A.

LINE 3

Multiply the total distributed or distributable Pennsylvania-source income from Line 1 times the total nonresident beneficiaries' distributed or distributable income percentage from Line 2 and enter the result here.

LINE 4

Multiply the total nonresidents' share of distributed or distributable Pennsylvania-source income from Line 3 times 3.07 percent (0.0307) and enter the result here and on Line 11 of the PA-41, Fiduciary Income Tax Return, and on PA-41 Schedule N, Section IV, Lines 1C through 9C.

If \$1 or less and the amount on Line 10 of the PA-41 is zero or if the amount is \$1 or less and there is more than one nonresident beneficiary and Line 10 of the PA-41 is zero, enter zero on Line 11 of the PA-41 and do not complete Section IV of this schedule.

SECTION IV

LINES 1 THROUGH 8

Enter the name and SSN of any nonresident individual or the name and FEIN of any nonresident estate or trust receiving a distribution from the estate or trust. Do not enter the information for any other type of nonresident beneficiary.

LINES 1A THROUGH 8A

Enter the distributed or distributable income percentage of each nonresident beneficiary as necessary from PA-41 Schedule N, Section II, Lines 1A through 8A.

LINES 1B THROUGH 9B

Enter the total nonresident beneficiaries' distributed or distributable Pennsylvania-source income percentage amount from PA-41 Schedule N, Section II, Line 10a on each line as necessary.

LINES 1C THROUGH 9C

Enter the amount of Pennsylvania nonresident tax withheld from PA-41 Schedule N, Section III, Line 4 on each line as necessary.

LINES 1D THROUGH 8D

Divide the distributed or distributable income percentage for each nonresident beneficiary in Column A by the total nonresident beneficiaries' distributed or distributable income percentage in Column B and multiply the result by the Pennsylvania nonresident tax withheld in Column C and enter the amount here. The amount shown on each line must match to the amount reported on Line 2 of the PA-41 Schedule NRK-1 prepared for each nonresident individual or nonresident estate or trust beneficiary.

 Divide the percentages as decimals (for example, 50 percent equals 0.50) for the first part of this equation.

LINES 9A THROUGH 9D

If there are more than eight nonresident individuals and/or nonresident estates or trusts, include a statement or additional PA-41 Schedules N with Section IV completed and add the amount of the nonresident beneficiaries distributed or distributable income percentage and the amount of nonresident withholding tax amount from those schedules and enter the total on this line for Column A and Column D, respectively, for the first PA-41 Schedule N only.