

Instructions for PA-41 Schedule OI


Other Information

PA-41 OI IN 05-24

GENERAL INFORMATION

PURPOSE OF SCHEDULE

PA-41 Schedule OI is used to provide additional information on the tax status of the estate or trust.

 **NOTE:** PA-41 Schedule OI is located on the bottom half of Page 2 of the PA-41, Fiduciary Income Tax Return.

LINE INSTRUCTIONS

This section asks a series of questions. The questions must be answered with “Yes” or “No.” For “Yes” responses, supplemental statements must be submitted, if applicable.

LINE 1

The trust must answer “Yes” if it is a revocable trust.

LINE 2

The trust must answer “Yes” if it is an irrevocable trust.

LINE 3

The estate or trust must answer “Yes” if during the tax year:

- The estate or trust received income from or paid income to a foreign estate or trust (located outside the U.S.) and/or
- It was the tax owner of a foreign estate or trust, located outside the U.S. that was disregarded as an entity separate from its owner under federal Treasury Regulations Sections 301.7701-2 and 301.7701-3. The tax owner of a foreign entity located outside the U.S. that was disregarded as an entity is treated as owning the assets and liabilities of the foreign disregarded entity located outside the U.S. for purposes of U.S. income tax law.

If yes, the statement must show each entity’s name, Federal Employer Identification Number (FEIN) (if any) and the country under whose laws the entity was organized if the entity directly or indirectly owned at least a 10 percent interest in any other domestic partnership or foreign partnership located outside the U.S.

LINE 4

The estate or trust must answer “Yes” if the federal government made any additional assessments on the income of the estate or trust in the last four years.

If yes, submit a statement indicating tax year and include a copy of the Revenue Agent’s Report. If required, the estate or trust must file an amended return within 30 days of the adjustment.

LINE 5

The estate or trust must answer “Yes” if it received income from an S corporation, partnership, or entity formed as a limited liability company classified as a PA S corporation or partnership for federal income tax purposes.

For all such entities, provide the FEINs, names, and addresses in the section provided on PA-41 Schedule OI. If additional space is needed, include a supplemental statement (in the same format) as shown on PA Schedule OI.

LINE 6

If the PA-41, Fiduciary Income Tax Return, is for a trust, provide the name and address of the grantor.