PA-41 (2014)

Integration with RK-1, NRK-1, and federal K-1s (1041, 1065, 1120S)

The Lackner Group, Inc. 03/04//2015

Income Type Other Income	From <u>RK-1</u>	From <u>NRK-1</u>	From <u>1041 K-1</u>	From <u>1065 K-1</u>	From <u>1120S K-1</u>	То <u>1041</u>	To <u>PA-41</u>	To <u>PA-41</u>	To <u>PA-41</u> <u>Sched</u>	To <u>PA-41</u> <u>Line #</u>
From Estate or Trust (via estate/trust)	6	4				5			J-1	6
From Estate or Trust (via partnership)				11		5			J-3	6
From Estate or Trust (via S corporation)					10	5			J-4	6
Interest										
Estate/Trust ***			1			1	A-1	(A5)	J-1	6
Partnership				5		1	A-1	(A5)	A-11	1
S Corporation					4	1	A-1	(A5)	A-12	1
Other						1	A-1		A-1	1
U.S. Obligations: Estate/Trust			1			1	A-1	(A-8)		
U.S. Obligations: Partnership *				5		1	A-1	(A-8)		
U.S. Obligations: S Corporation*					4	1	A-1	(A-8)		
U.S. Obligations: Other						1	A-1	(A-7)		
PA Obligations: Estate/Trust			14A				A-2	(A-6)		
PA Obligations: Partnership				18A			A-2	(A-6)		
PA Obligations: S Corporation					16A		A-2	(A-6)		
PA Obligations: Other						98*	A-2	(A-6)		
non-PA Obligations: Estate/Trust ***			14A				A-2	(A-8)	J-1	6
non-PA Obligations: Partnership				18A			A-2		A-2	1
non-PA Obligations: S Corporation					16A		A-2		A-2	1
non-PA Obligations: Other						98*	A-2		A-2	1

*** Note that the K-1 can feed one amount to the 1041 (thus to the PA-41, Sch A/B), but the RK-1 can feed a different amount to Sch J.

Dividends

Estate/Trust *** 2 B-1 (B-2) J-1 6 Partnership 5 2 B-1 (B-4) B-9 2 S Corporation 5a 2 B-1 (B-4) B-9 2 Other 2 B-1 (B-4) B-9 2 U.S. Obligations: Estate/Trust 2 B-1 B-1 2 U.S. Obligations: Partnership * 6a 2 A-1 (B-4) U.S. Obligations: S Corporation * 5a 2 A-1 (B-4) U.S. Obligations: S Corporation * 5a 2 A-1 (B-4) U.S. Obligations: Other 14A B-7 (B-3) PA Obligations: Estate/Trust 14A B-7 (B-3) PA Obligations: S Corporation 16B B-7 (B-3) PA Obligations: Other 14A B-7 B-3 Inon-PA Obligations: Other 14A B-7 B-3 Inon-PA Obligations: S Corporation 18B B-7 B-7 2									
S Corporation Other 5a 2 B-1 (B-4) B-10 2 U.S. Obligations: Estate/Trust 2 B-1 B-1 2 U.S. Obligations: Partnership * 6a 2 A-1 (B-4) U.S. Obligations: Partnership * 6a 2 A-1 (B-4) U.S. Obligations: S Corporation * 5a 2 A-1 (B-4) U.S. Obligations: S Corporation * 5a 2 A-1 (B-4) U.S. Obligations: Other 14A B-7 (B-4) PA Obligations: Estate/Trust 14A B-7 (B-3) PA Obligations: S Corporation 18B B-7 (B-3) PA Obligations: Other 14A B-7 (B-3) PA Obligations: S Corporation 18B B-7 (B-3) PA Obligations: Other 14A B-7 (B-3) Non-PA Obligations: Partnership 14A B-7 B-7 2 Non-PA Obligations: Partnership 18B B-7 B-7 2 Non-PA Obligations: S Corporation 18B B-7 B-7 2 Non-PA	Estate/Trust ***	2			2	B-1	(B-2)	J-1	6
Other2B-1B-12U.S. Obligations: Estate/Trust22A-1(B-4)U.S. Obligations: Partnership *6a2A-1(B-4)U.S. Obligations: S Corporation *5a2A-1(B-4)U.S. Obligations: Other5a2A-1(B-4)U.S. Obligations: Other14AB-7(B-3)PA Obligations: Estate/Trust14AB-7(B-3)PA Obligations: S Corporation16BB-7(B-3)PA Obligations: Other14AB-7(B-3)PA Obligations: S Corporation16BB-7(B-3)PA Obligations: S Corporation14AB-7(B-3)PA Obligations: S Corporation14AB-7(B-3)PA Obligations: S Corporation14AB-7(B-3)PA Obligations: S Corporation14AB-7B-7PA Obligations: S Corporation14AB-7B-7Non-PA Obligations: Partnership14AB-7B-7Non-PA Obligations: S Corporation16BB-7B-716BB-7B-72	Partnership		6a		2	B-1	(B-4)	B-9	2
U.S. Obligations: Estate/Trust2A-1(B-4)U.S. Obligations: Partnership *6a2A-1(B-4)U.S. Obligations: S Corporation *5a2A-1(B-4)U.S. Obligations: Other2A-1(B-4)2PA Obligations: Estate/Trust14AB-7(B-3)PA Obligations: Partnership18BB-7(B-3)PA Obligations: S Corporation16BB-7(B-3)PA Obligations: Other14AB-7(B-3)PA Obligations: S Corporation16BB-7B-7PA Obligations: Other14AB-7B-7PA Obligations: S Corporation14AB-7B-7PA Obligations: S Corporation14AB-7B-7PA Obligations: S Corporation14AB-7B-7PA Obligations: S Corporation14AB-7B-7Non-PA Obligations: S Corporation14AB-7B-716BB-7B-72	S Corporation			5a	2	B-1	(B-4)	B-10	2
U.S. Obligations: Partnership * U.S. Obligations: S Corporation * U.S. Obligations: Other6a2A-1(B-4) (B-4)PA Obligations: Other5a2A-1(B-4)PA Obligations: Estate/Trust 	Other				2	B-1		B-1	2
U.S. Obligations: Partnership * U.S. Obligations: S Corporation * U.S. Obligations: Other6a2A-1(B-4) (B-4)PA Obligations: Other5a2A-1(B-4)PA Obligations: Estate/Trust PA Obligations: Partnership PA Obligations: Other14AB-7(B-3) B-7PA Obligations: S Corporation PA Obligations: S Corporation PA Obligations: Other14AB-7(B-3) B-7PA Obligations: S Corporation PA Obligations: Other16BB-7(B-3) B-7(B-3) B-7Non-PA Obligations: Estate/Trust *** non-PA Obligations: S Corporation14AB-7(B-3) B-7B-7Non-PA Obligations: S Corporation non-PA Obligations: S Corporation14AB-7(B-3) B-7B-7Non-PA Obligations: S Corporation14AB-7B-72Non-PA Obligations: S Corporation14AB-7B-72Non-PA Obligations: S Corporation14AB-7B-72Non-PA Obligations: S Corporation14AB-7B-72									
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U.S. Obligations: Other2A-1(B-4)PA Obligations: Estate/Trust14AB-7(B-3)PA Obligations: Partnership18BB-7(B-3)PA Obligations: S Corporation16BB-7(B-3)PA Obligations: Other98**B-7(B-3)PA Obligations: Other14AB-7(B-3)PA Obligations: Other14AB-7(B-3)PA Obligations: Estate/Trust ***14AB-7(B-3)Non-PA Obligations: Partnership18BB-7B-72non-PA Obligations: S Corporation16BB-7B-72	U.S. Obligations: Partnership *		6a		2	A-1	(B-4)		
PA Obligations:Estate/Trust14AB-7(B-3)PA Obligations:Partnership18BB-7(B-3)PA Obligations:S Corporation16BB-7(B-3)PA Obligations:Other98**B-7(B-3)PA Obligations:Other98**B-7(B-3)Non-PA Obligations:Partnership14AB-7(B-3)Non-PA Obligations:Partnership18BB-7B-72Non-PA Obligations:S Corporation16BB-7B-72	U.S. Obligations: S Corporation *			5a	2	A-1	(B-4)		
PA Obligations: Partnership PA Obligations: S Corporation PA Obligations: Other18BB-7(B-3)PA Obligations: Other16BB-7(B-3)98**B-7(B-3)98**B-7(B-3)98**B-7(B-3)98**B-7(B-3)98**B-7(B-3)98**B-7B-798** </td <td>U.S. Obligations: Other</td> <td></td> <td></td> <td></td> <td>2</td> <td>A-1</td> <td>(B-4)</td> <td></td> <td></td>	U.S. Obligations: Other				2	A-1	(B-4)		
PA Obligations: Partnership PA Obligations: S Corporation PA Obligations: Other18BB-7(B-3)PA Obligations: Other16BB-7(B-3)98**B-7(B-3)98**B-7(B-3)98**B-7(B-3)98**B-7(B-3)98**B-7(B-3)98**B-7B-798** </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
PA Obligations: S Corporation PA Obligations: Other16BB-7(B-3) (B-3)non-PA Obligations: Estate/Trust *** non-PA Obligations: Partnership non-PA Obligations: S Corporation14AB-7(B-3)18BB-7B-7216BB-7B-72		14	A			B-7	(B-3)		
PA Obligations: Other98**B-7(B-3)non-PA Obligations:Estate/Trust ***14AB-7(B-3)J-16non-PA Obligations:Partnership18BB-7B-72non-PA Obligations:S Corporation16BB-7B-72	PA Obligations: Partnership		18B			B-7	(B-3)		
non-PA Obligations:Estate/Trust ***14AB-7(B-3)J-16non-PA Obligations:Partnership18BB-7B-72non-PA Obligations:S Corporation16BB-7B-72	PA Obligations: S Corporation			16B		B-7	(B-3)		
non-PA Obligations:Partnership18BB-7B-72non-PA Obligations:S Corporation16BB-7B-72	PA Obligations: Other				98**	B-7	(B-3)		
non-PA Obligations:Partnership18BB-7B-72non-PA Obligations:S Corporation16BB-7B-72			-						
non-PA Obligations: S Corporation 16B B-7 B-7 2	-	14	A			B-7	(B-3)	J-1	6
	• ·		18B			B-7		B-7	
non-PA Obligations: Other 98** B-7 B-7 2	non-PA Obligations: S Corporation			16B		B-7		B-7	2
	non-PA Obligations: Other				98**	B-7		B-7	2

* Do not report this report this income on A-8 or B-4 if a PA RK-1 is provided (in which case the income would not be included in Line 1 of Schedule A or B, and would therefore not need to be backed out on Line 8 of Schedule A or Line 4 of Schedule B).

** 98 is the 6-in-1 1041 result for income that is exempt from federal income tax

	From <u>RK-1</u>	From <u>NRK-1</u>	From <u>1041 K-1</u>	From <u>1065 K-1</u>	From <u>1120S K-1</u>	To <u>1041</u>	To <u>PA-41</u>	To <u>PA-41</u>	To <u>PA-41</u>	To <u>PA-41</u>
Capital Gains			3/4a	8/9a	7/8a	4			D	4
Other Portfolio and Nonbusiness Income			5	11	10				****	
Ordinary Business Income			6	1	1	5			C/F	3
Net Rental Real Estate Income			7	2	2	6			Е	5
Other Rental Income			8	3	3	6			Е	5
Guaranteed Payments				4					C/E	3/5
Royalties				7		6			Е	5
Net Section 1231 (Loss)				10					D	4

**** Clasification of the income for PA purposes depends upon the code used on the federal K-1.