# 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 | From RK-1 | From NRK-1 | From 1041 K-1 | From 1065 K-1 | From 1120S K-1 | To 1041 | To PA-41 | To PA-41 | To PA-41 Sched | To PA-41 Line # |
|---|---|---|---|---|---|---|---|---|---|---|
| **Other Income** | | | | | | | | | | |
| 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 | (A--5) | J-1 | 6 |
| Partnership | | | | 5 | | 1 | A-1 | (A--5) | A-11 | 1 |
| S Corporation | | | | | 4 | 1 | A-1 | (A--5) | 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

| | From RK-1 | From NRK-1 | From 1041 K-1 | From 1065 K-1 | From 1120S K-1 | To 1041 | To PA-41 | To PA-41 | To PA-41 | To PA-41 |
|---|---|---|---|---|---|---|---|---|---|---|
| Estate/Trust *** | | | 2 | | | 2 | B-1 | (B-2) | J-1 | 6 |
| Partnership | | | | 6a | | 2 | B-1 | (B-4) | B-9 | 2 |
| S Corporation | | | | | 5a | 2 | B-1 | (B-4) | B-10 | 2 |
| Other | | | | | | 2 | B-1 | | B-1 | 2 |

| | From RK-1 | From NRK-1 | From 1041 K-1 | From 1065 K-1 | From 1120S K-1 | To 1041 | To PA-41 | To PA-41 | To PA-41 | To PA-41 |
|---|---|---|---|---|---|---|---|---|---|---|
| U.S. Obligations:  Estate/Trust | | | 2 | | | 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:  Other | | | | | | 2 | A-1 | (B-4) | | |

| | From RK-1 | From NRK-1 | From 1041 K-1 | From 1065 K-1 | From 1120S K-1 | To 1041 | To PA-41 | To PA-41 | To PA-41 | To PA-41 |
|---|---|---|---|---|---|---|---|---|---|---|
| PA Obligations:  Estate/Trust | | | 14A | | | | B-7 | (B-3) | | |
| PA Obligations:  Partnership | | | | 18B | | | B-7 | (B-3) | | |
| PA Obligations:  S Corporation | | | | | 16B | | B-7 | (B-3) | | |
| PA Obligations:  Other | | | | | | 98** | B-7 | (B-3) | | |

| | From RK-1 | From NRK-1 | From 1041 K-1 | From 1065 K-1 | From 1120S K-1 | To 1041 | To PA-41 | To PA-41 | To PA-41 | To PA-41 |
|---|---|---|---|---|---|---|---|---|---|---|
| non-PA Obligations:  Estate/Trust *** | | | 14A | | | | B-7 | **(B-3)** | **J-1** | 6 |
| non-PA Obligations:  Partnership | | | | 18B | | | 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 RK-1 | From NRK-1 | From 1041 K-1 | From 1065 K-1 | From 1120S K-1 | To 1041 | To PA-41 | To PA-41 | To PA-41 | To PA-41 |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | E | 5 |
| Other Rental Income | | | 8 | 3 | 3 | 6 | | | E | 5 |
| Guaranteed Payments | | | | 4 | | | | | **C/E** | **3/5** |
| Royalties | | | | 7 | | 6 | | | E | 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.**