

**WHAT'S NEW THIS YEAR**

**Codes Added**

Two new codes were added:

- LS = LLC taxed as S Corporation
- LC = LLC taxed as C Corporation

**Codes Changed**

One code was changed:

- L = LLC code was changed to L = LLC taxed as a Partnership.

**GENERAL INSTRUCTIONS**

**Purpose of Form**

PA S corporations, partnerships and limited liability companies taxed as partnerships use PA-20S/PA-65 Partner/Member/Shareholder Directory\_ to list each partner/member/shareholder (owner) involved with the entity within the tax year.

**SPECIFIC INSTRUCTIONS**

The entity must list its partners/members/shareholders on this schedule. Complete all of the following for all partners/members/shareholders.

**Code**

Enter the residency status or type of owner using the following codes:

- |   |  |
|---|--|
| <b>B</b> = Bank Financial Institution   | <b>C</b> = C Corporation   |
| <b>PI</b> = Part-Year Resident Individual (S Corporation only)  | <b>L</b> = Limited Liability Company taxed as a Partnership or Limited Liability Company taxed as a Disregarded Entity owned by a Partnership  |
| <b>T</b> = Trust  |  |
| <b>I</b> = Insurance Company  | <b>LS</b> = Limited Liability Company taxed as an S Corporation or Limited Liability Company taxed as a Disregarded Entity and owned by an S Corporation including qualified subchapter S subsidiaries |
| <b>P</b> = Partnership  |  |
| <b>NR</b> = Nonresident Individual or Limited Liability Company taxed as a Disregarded Entity and owned by a Nonresident Individual | <b>LC</b> = Limited Liability Company taxed as a C Corporation or Limited Liability Company taxed as a Disregarded Entity and owned by a C Corporation   |
| <b>E</b> = Estate   |  |
| <b>S</b> = PA S Corporation   | <b>RI</b> = Residential Individual or Limited Liability Company taxed as a Disregarded Entity and owned by a Resident Individual   |
| <b>X</b> = Exempt organization  |  |

**SSN/FEIN**

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

**PA Account #**

Enter the PA Account # (corporate tax number) of each member or shareholder. This number is assigned by the Pennsylvania Department of Revenue's Bureau of Corporation Taxes and is applicable to PA S corporations, C corporations and limited liability companies only.

NOTE: A PA Account # is not applicable to an individual since, for Pennsylvania purposes, individuals are identified by their Social Security number only.

**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 and address of the partner/member/shareholder involved with the entity within the tax year.

NOTE: If additional space is required, make copies of this schedule.