

ALLOWABLE EMPLOYE BUSINESS EXPENSES 1995

Name of Taxpayer Claiming Expenses:		Social Security Number	
Employer's Name	Employer's Address		
Describe the Duties of the Job in Which You Incurred These Expenses			Employer's Telephone Number ()
PART A: UNION DUES (Name and amount)	A		00
PART B: WORK CLOTHES (Required as a condition of employment and not suitable for everyday use)	B		00
PART C: SMALL TOOLS AND SUPPLIES (Required as a condition of employment and not provided by the employer)	C		00
PART D: PROFESSIONAL LICENSE FEES, MALPRACTICE INSURANCE AND FIDELITY BOND PREMIUMS (Required as a condition of your employment)	D		00
PART E: TRAVEL AND MILEAGE (From Federal Form 2106 or PA Schedule UE-1 – See Instructions)	E		00
TOTAL EMPLOYE BUSINESS EXPENSES Add Parts A through E. Enter here and on line 1b of PA-40R	1b		00

PA SCHEDULE SP 1995

Name (s) as shown on your PA Tax Return	Social Security Number
Before you can complete this schedule, you MUST complete the SP WORKSHEET on page 29. PLEASE PRINT	

PART I. Certification of Eligibility:

I (and my Spouse) have read the instructions and certify that I am (or we are) eligible for Tax Forgiveness:

Section A: Filing as "S", Single or "M", Married Filing Separate Return

1. I certify I personally provided at least one-half of my own Total Support in 1995 and I am eligible for Tax Forgiveness.
If filing "M", Married Filing Separate Return, enter your spouse's Name _____ and Social Security Number _____.
2. I certify that I am a dependent of a person who is eligible for Tax Forgiveness. I am being claimed as a dependent on the Pennsylvania Personal Income Tax Return of:
Name _____ and Social Security Number _____.

Section B: Filing as "J", Married and claiming Tax Forgiveness Jointly

3. I and my spouse certify that we are **each** eligible for Tax Forgiveness and elect to file a Joint PA Schedule SP. **Also** use this status if you file jointly, **but** only one spouse qualifies for Tax Forgiveness and the other spouse is a dependent with no taxable income.

Section C: Filing as "F", Final PA Return for a deceased individual

Read the instructions for this filing status. I certify that:

4. The decedent is an eligible Claimant or an eligible Dependent for Tax Forgiveness purposes.

PART II. Number of Household Members for Tax Forgiveness Purposes:

1. If you are eligible for TAX Forgiveness, enter "1". If you AND your spouse are BOTH eligible and filing a joint claim "J", enter "2".							1	
Dependent's Name	Age	Relationship	Social Security Number	PA Taxable Income	Is Dependent Filing a PA Schedule SP?			
If you are claiming your spouse as your dependent, complete Line 2. If Both of you are eligible and you are filing jointly, DO NOT COMPLETE LINE 2.							2	
2.				\$	00	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
3. Enter the information for each dependent child claimed below. Enter the number claimed here.							3	
				\$	00	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
				\$	00	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
				\$	00	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
				\$	00	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
				\$	00	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
4. Total Number of Household Members. Add Lines 1, 2 and 3. Enter here and on Line 13a of your PA-40R. See Instructions.							4	

PART III. Calculating Your Tax Forgiveness Credit:

1. ELIGIBILITY INCOME from Line 12 of your **SP Worksheet**. If using filing status "J" and claiming Tax Forgiveness jointly, enter the **TOTAL** (JOINT COLUMN) Eligibility Income for You and Your Spouse. If using filing status "S" Single, or "M" Married Filing Separate Returns, or "F", Deceased, Final Return, enter the Eligibility income from YOUR Column. Also enter on Line 13b of your PA-40R.
2. TAX LIABILITY from Line 10 of your PA-40R.
3. LESS RESIDENT CREDIT from Line 14 of your PA 40R.
4. NET TAX LIABILITY. Subtract Line 3 from Line 2 and enter the result here.
5. PERCENTAGE OF TAX FORGIVENESS from the **Eligibility Income Table**. See instructions.
6. AMOUNT OF TAX FORGIVENESS CREDIT. Multiply Line 4 by Line 5 and enter the result here and on Line 13d of your PA-40R.

1		00
2		00
3		00
4		00
5		%
6		00