

[Attach all W-2 forms here]

PA-40 Checklist

- Form(s) W-2
PA Schedule(s) A
PA Schedule(s) B
PA Schedule(s) C
PA Schedule(s) C-F
PA Schedule(s) D
PA Schedule(s) D-1
PA Schedule(s) D-71
PA Schedule(s) PA-19
PA Schedule(s) E
PA Schedule(s) F
PA Schedule(s) G
PA Schedule(s) J
PA Schedule(s) NRK-1
PA Schedule(s) NRH
PA Schedule(s) RK-1
PA Schedule(s) UE-1
PA Schedule(s) UE-2
PA Schedule(s) W
Federal Schedule(s) K-1
Federal Schedule(s) 2106
Other attach list.

PA SCHEDULE UE-2 ALLOWABLE EMPLOYEE BUSINESS EXPENSES 1996
PA DEPARTMENT OF REVENUE
Name of Taxpayer Claiming Expenses: Social Security Number
Employer's Name Employer's Address Employer's Telephone Number
Describe the duties of the job in which you incurred these expenses DO NOT USE CENTS ROUND TO WHOLE DOLLARS
PART A: Union Dues. List Union name(s) and amount(s) paid. Enter total. Attach additional sheets, if needed.
PART B: Work Clothes and Uniforms. Required as a condition of your employment and not suitable for everyday use.
PART C: Small Tools and Supplies. Required as a condition of your employment and not provided by the employer.
PART D: Professional License Fees, Malpractice Insurance and Fidelity Bond Premiums. Required as a condition of your employment.
PART E: Travel and Mileage. Use your Form 2106. If claiming actual expenses, complete a PA Schedule UE-1.
Total Employee Business Expenses. Add Parts A through E. Enter here and on line 1b of your PA tax return.
Separate PA Schedules UE must be filed if you have more than one occupation and/or if your spouse also incurs unreimbursed employee business expenses. DO NOT USE CENTS ROUND TO WHOLE DOLLARS

PA SCHEDULE SP SPECIAL TAX FORGIVENESS CREDIT

- PA-SP (09-96)
PA DEPARTMENT OF REVENUE
Name as shown on your PA tax return: Social Security Number

Before you can complete this schedule, you MUST complete the SP WORKSHEET 1996

PART I. Certification of Eligibility:

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

- 1. I certify that I personally provided at least one-half of my own Total Support and I am eligible for tax forgiveness. If filing as M, enter your Spouse's Name and SSN. Is Spouse filing a PA Schedule SP?
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 PA tax return of: Name and SSN. You may not claim dependents.

Section B: Filing as J, Married Filing Jointly, 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, the Final PA Return for a deceased individual

- I certify that I have read the instructions for this filing status and that the decedent named above is eligible for tax forgiveness.
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: Enter the information for yourself, your spouse and each dependent child. List all dependent children. If you are not married and have no dependents, go to Part III.

Table with columns: Household Members for Tax Forgiveness, Age, SSN, Total Income, from your SP Worksheet, line 21. Includes rows for You, Spouse, and dependent children.

- 4. Household Members. You, your spouse (if filing jointly or if your dependent) and only the dependent children you are claiming on this PA Schedule SP. Enter here and on line 13a of your PA-40 or line 8a of your PA-40EZ. 4.

PART III. Calculating Your Tax Forgiveness Credit:

DO NOT USE CENTS. ROUND TO WHOLE DOLLARS

- 1. TOTAL INCOME from line 21 of SP Worksheet. If married enter the JOINT amount even if filing separately, If single, use YOUR amount. Enter TOTAL INCOME on line 13c of PA-40 or line 8c of PA-40EZ.
2. YOUR ELIGIBILITY INCOME. If filing Single or Married Filing Separately, use the amount from line 12 of YOUR Column of SP Worksheet. If filing a Joint Return (you and your spouse are each eligible), use the amount from line 12 of the JOINT Column of your SP Worksheet. Enter here and on line 13b of your PA-40 or line 8b of your PA-40EZ.
3. PA TAX LIABILITY from line 10 of your PA-40 or line 5 of your PA-40EZ.
4. LESS RESIDENT CREDIT from line 14 of your PA-40. This credit does not apply for PA-40EZ.
5. NET TAX LIABILITY. Subtract line 4 from line 3 and enter here.
6. PERCENTAGE of TAX FORGIVENESS from the Eligibility Income Table. Use line 2 from this part and the Household Members from Part II. Enter the percentage here % and the decimal equivalent on line 6.
7. TAX FORGIVENESS CREDIT from PA Schedule SP. Multiply line 5 by line 6 and enter here and on line 13d of your PA-40 or line 8d of your PA-40EZ.