

**PA SCHEDULE SP (I)
SPECIAL TAX FORGIVENESS CREDIT**

9801110025

1998

PA-SP (09-98) - PA DEPARTMENT OF REVENUE

Name as shown on your PA-40:

Social Security Number

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Spouse's Name (even if filing separately)

Spouse's Social Security Number

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Part A. Type Filer for Tax Forgiveness.

- UNMARRIED.** Fill in this oval and the Unmarried oval on Line 20a of your PA-40. Also fill in the appropriate oval below that describes your situation.
 - Single. Unmarried on December 31, 1998. Fill in this oval if divorced.
 - Single and claimed as a dependent on my parents' PA Schedule SP. Enter your parents' Social Security Numbers and names.
 SSN: _____ - ____ - _____ Name: _____
 SSN: _____ - ____ - _____ Name: _____
 - Separated, pursuant to a written agreement.
 - Married, but separated and living apart for the last six months of 1998.
- DECEASED.** Fill in this oval if filing for a decedent. Also, fill in the Deceased oval on Line 20a of your PA-40.
- MARRIED.** Fill in this oval and the Married oval on Line 20a of your PA-40. Also fill in the appropriate oval below that describes your situation.
 - Married and claiming tax forgiveness together with my spouse.
 - Married and filing separate PA tax returns. Enter spouse's Social Security Number and name above.
 - Married with a spouse who is a dependent on his or her parents' PA Schedule SP. Enter spouse's parents' Social Security Numbers and names.
 SSN: _____ - ____ - _____ Name: _____
 SSN: _____ - ____ - _____ Name: _____
 - Married with a spouse who is a dependent on the Federal Income Tax return of another person. Enter the Social Security Number and name of the person claiming your spouse.
 SSN: _____ - ____ - _____ Name: _____
 - Separated and living apart from my spouse, but for less than six months of 1998. Enter spouse's Social Security Number and name above.

Part B. Dependent Children. Provide all the information for each dependent child. Attach additional sheets if needed.

1. Dependent's Name	Age	Relationship	Social Security Number	Total Income
			- -	
			- -	
			- -	
			- -	

Important: Only claim a child whom you claim as your dependent on your Federal Income Tax return.

2. Number of dependents for PA Schedule SP. Enter on Line 20b of your PA-40. 2.

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Part C. Eligibility Income. If filing as Unmarried, use the Claimant column only to calculate tax forgiveness.

If filing as Married, complete the Claimant and Spouse columns. Add the totals and use the JOINT total to calculate tax forgiveness.

	Your Eligibility Income	Spouse's Eligibility Income	
1. PA Taxable Income, from your PA-40. 1.			
Report income that is not taxable for PA purposes on Lines 2 through 10. See the instructions.			
2. Nontaxable interest, dividends and gains. 2.			
3. Alimony. 3.			
4. Insurance proceeds and inheritances. 4.			
5. Gifts, awards and prizes. 5.			
6. Nonresident income. 6.			
7. Nontaxable military income. Do Not Include Combat Pay. 7.			
8. Gain excluded on the sale of a residence. 8.			
9. Nontaxable educational assistance. 9.			
10. Cash receipts, for personal purposes from outside your home. 10.			
11. Total Eligibility Income. Add Lines 1 through 10. Enter on Line 21 of your PA-40. 11.	Your Total	Spouse's Total	Joint Eligibility Income

**Unmarried
use Table 1
Married use
Table 2.**

Part D. Calculating Your Tax Forgiveness.

12. PA Tax Liability, from your PA-40, Line 13. 12.		
13. Less Resident Credit, from your PA-40, Line 23. 13.		
14. Net PA Tax Liability. Subtract Line 13 from Line 12. 14.		
15. Percentage of Tax Forgiveness using your Dependents from Part B and your Eligibility Income from Part C, Line 11. Enter the decimal.		
16. Tax Forgiveness Credit. Multiply Line 14 by the decimal on Line 15. Enter on Line 22 of your PA-40. 16.		