

Name as shown first on the PA tax return:

Social Security Number:

Spouse's Name (even if filing separately):

Spouse's Social Security Number:

Part A. Type Filer for TAX BACK/Tax Forgiveness.

Unmarried. Fill in this oval and the Unmarried oval on Line 20a of your PA-40, or Line 7a of PA-40EZ. Also fill in the appropriate oval that describes your situation.

Single. Unmarried on December 31, 2001. Fill in this oval if divorced.

Single and claimed as a dependent on my parent(s) **PA Schedule SP**. Enter your parent(s) Social Security Number(s) and name(s).

SSN: Name:

SSN: Name:

Separated. Fill in this oval and the Unmarried oval on Line 20a of your PA-40, or Line 7a of PA-40EZ.

Fill in this oval only if you are separated pursuant to a written agreement, or married, but separated and living apart for the last six months of 2001.

Deceased. Fill in this oval if filing for a decedent. Also, fill in the Deceased oval on Line 20a of your PA-40, or Line 7a of PA-40EZ.

You must annualize the decedent's income. **EXAMPLE.** Take an average of all income received by the claimant for this year (divided by the number of months, weeks, or days), and calculate the total for the year. You may use any other reasonable method. Fill in the Decedent's oval at the **Your Income** column, and briefly explain the method you used to annualize the claimant's income here:

Married. Fill in this oval and the Married oval on Line 20a of your **PA-40**, or Line 7a of PA-40EZ. Also fill in the appropriate oval that describes your situation.

Married and claiming TAX BACK/Tax Forgiveness together with my spouse.

Married and filing separate PAtax returns. Enter spouse's SSN and name above.

Married with a spouse who is a dependent on his or her parent's PASchedule SP. Enter the SSN and name of each spouse's parent.

SSN: Name:

SSN: Name:

Married with a spouse who is a dependent on the Federal Income Tax return of another person. Enter SSN and name of that person.

SSN: Name:

Separated and living apart from my spouse but for less than the last six months of 2001. Enter spouse's SSN and name above.

Part B. Dependent Children. Provide all the information for each dependent child. Submit additional sheets in this format 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 dependent children for **PA Schedule SP**. Enter on Line 20b of your PA-40. 2.

Certification. If Married, and filing separately, fill in this oval certifying that you and your spouse agree that you can claim the child/children listed in Part B as your allowable dependent(s), and that your spouse is not claiming the same child/children on his/her **PA Schedule SP**.

Part C. Eligibility Income. If filing as Unmarried or Separated, or for a Decedent, use the Your Income column. If filing as Married, use the **Your Income** and **Spouse Income** columns. Add the totals and use the **Joint Income** total. Report income that is not taxable for PA purposes on Lines 2 through 10. See the instructions.

Decedent's annualized income, fill in the oval

- 1. PATaxable Income, from your PA tax return. 1.
- 2. Nontaxable income, include interest, dividends, and gains. 2.
- 3. Alimony. 3.
- 4. Insurance proceeds and inheritances. 4.
- 5. Gifts, awards, and prizes. 5.
- 6. Nonresident income – Part-year residents and nonresidents. 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.

	Your Income	Spouse Income

If filing as Unmarried or Separated or for a Decedent, use Eligibility Income Table 1.
If filing as Married, use Eligibility Income Table 2.

11. **Total Eligibility Income.** Add Lines 1 through 10.
 Enter on Line 21 of your PA-40, or PA-40EZ, Line 7b. 11.

Total	Total	Joint Income

Part D. Calculating Your TAX BACK/Tax Forgiveness.

- 12. PATax Liability, from your PA-40, Line 13, or PA-40EZ, Line 6. 12.
- 13. Less Resident Credit, from your PA-40, Line 23. 13.
- 14. Net PATax Liability. Subtract Line 13 from Line 12. 14.
- 15. Percentage of TAX BACK/Tax Forgiveness, using your dependents from Part B and your Eligibility Income from Line 11. Enter the decimal.
- 16. **TAX BACK/Tax Forgiveness Credit.** Multiply Line 14 by the decimal on Line 15. Enter on PA-40, Line 22, or PA-40EZ, Line 8 16.