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PA SCHEDULE SP

Special Tax Forgiveness

PA-40 Schedule SP (09-04) **2004**

OFFICIAL USE ONLY

Name of taxpayer claiming Tax Forgiveness (if filing a **PA-40** jointly, enter the name shown first)	Social Security Number (shown first)
Spouse's Name (even if filing separately)	Spouse's Social Security Number

Part A. Filing Status for Tax Forgiveness.

☐ Unmarried - use **Column A** to calculate your **Eligibility Income**. Fill in the Unmarried oval on Line 19a of your **PA-40**. Fill in the oval that describes your situation:

- ☐ Single. Unmarried/divorced on December 31, 2004
- ☐ Single and claimed as a dependent on another person's **PA Schedule SP**. Enter the other person's:

  SSN: _____ Name: _____

☐ Separated – use **Column A** to calculate your **Eligibility Income**.
Fill in this oval only if (a) you are separated pursuant to a written agreement and lived apart for the last six months of the year, or (b) you were married, but separated and lived apart for the last six months of the year. Fill in the Unmarried oval on Line 19a of your **PA-40**.

☐ Married - Fill in the Married oval on Line 19a of your **PA-40**. Enter your spouse's name and SSN above. Fill in the oval that describes your situation:

- ☐ Married and claiming Tax Forgiveness together with my spouse. Use **Column A** to calculate **Eligibility Income**.
- ☐ Married and filing separate PA tax returns. ☐ **Certification**. Fill in this oval certifying that you and your spouse are submitting the same information on each **PA Schedule SP**. Use **Columns B and C** to calculate your **Eligibility Income**.
- ☐ Married with a spouse who is a dependent on another person's **PA Schedule SP** or federal income tax return. Use columns B and C to calculate **Eligibility Income**. Enter the other person's:

  SSN: _____ Name: _____

- ☐ Separated and lived apart from my spouse but for less than the last six months of the year. Use **Columns B** and **C** to calculate **Eligibility Income**. Enter your spouse's name and SSN above.

☐ Deceased - use **Column A** to calculate your **Eligibility Income**.
Fill in the Deceased oval on Line 19a of the **PA-40**. You must annualize the decedent's income (see the instructions) and briefly describe your method:

_____

Part B. Dependent Children. Provide all the information for each dependent child. If more than four dependent children, submit additional sheets in this format.

1. Dependent's Name	Age	Relationship	Social Security No.

IMPORTANT: Only claim the child or children that you claimed as your dependent(s) on your 2004 Federal Income Tax return.

2. Number of dependent children.
Enter on Line 19b of your **PA-40.** . . . . . 2. ☐

Part C. Eligibility Income

Married taxpayers filing jointly use **Column A** and **Eligibility Income Table 2**. Single filers, qualifying separated filers, and if filing for a decedent use **Column A** and **Eligibility Income Table 1**.

Married taxpayers filing separately, and taxpayers separated but not for the last six months of the year use **Columns B and C**, and **Eligibility Income Table 2**.

Column A **Single or Married Filing Jointly**		The **Eligibility Income Tables** are on page 32 of the **PA-40** booklet.		**Married Filing Separately** Column B Taxpayer	Column C Spouse
1.		PA taxable income from your **PA-40**	1.		
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 – part-year residents and nonresidents	6.		
7.		Nontaxable military income – Do not include combat pay	7.		
8.		Gain excluded from the sale of a residence	8.		
9.		Nontaxable educational assistance	9.		
10.		Cash received for personal purposes from outside your home	10.		
11.		←**Total Eligibility Income** for **Column A**			
		Total Eligibility Income for **Columns B and C**– add Lines 1 through 10 for each spouse and enter the total ➔	11.		

Part D. Calculating your Tax Forgiveness Credit

12.		PA Tax Liability from your **PA-40**, Line 12	12.	
13.		Less Resident Credit from your **PA-40**, Line 22	13.	
14.		Net PA Tax Liability. Subtract Line 13 from Line 12	14.	
15.		Percentage of Tax Forgiveness from the **Eligibility Income Table** using your dependents from Part B and your **Total Eligibility Income** from Line 11	15.	
16.		**Tax Forgiveness Credit**. Multiply Line 14 by the decimal on Line 15. Enter on your **PA-40**, Line 21.	16.	

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