

PA SCHEDULE SP
Special TAX BACK/Tax
Forgiveness
PA-40 Schedule SP (09-02) 2002

OFFICIAL USE ONLY

Name of taxpayer claiming TAX BACK/Tax Forgiveness. If filing jointly, enter the name shown first. 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 the Unmarried oval on Line 19a of your PA-40, and the oval that describes your situation.
Single. Unmarried on December 31, 2002. Fill in this oval if divorced.
Single and claimed as a dependent on my parent's joint or separate PA Schedule SP. Enter parent's Social Security Number(s) and name(s).
Separated. Fill in the Unmarried oval on Line 19a of your PA-40, only if: (a) you are separated pursuant to a written agreement, or (b) you are married, but separated and living apart for the last six months of 2002.
Married. Fill in the Married oval on Line 19a of your PA-40, and enter your spouse's SSN and name above. Fill in the oval that describes your situation.
Married and claiming TAX BACK/Tax Forgiveness together with my spouse.
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.
Married with a spouse who is a dependent on his or her parent's PA Schedule SP. Enter the SSN(s) and name(s) of your spouse's parent(s).
Married with a spouse who is a dependent on the Federal Income Tax return of another person. Enter the SSN and name of that person.
Separated and living apart from my spouse, but for less than the last six months of 2002. Enter spouse's SSN and name above.
Deceased. Fill in the Deceased oval on Line 19a of the PA-40. You must annualize the decedent's income - see the instructions. Fill in the Decedent's oval in Part C. Briefly explain the method you used to annualize the claimant's income here:

Part B. Dependent Children. Provide all of the information for each dependent child. Submit additional sheets in this format if needed.

Table with 4 columns: 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 2002 Federal Income Tax return.

2. Number of dependent children for PA Schedule SP. Enter on Line 19b of your PA-40.

Part C. Eligibility Income. If Unmarried or Separated, or for a Decedent, use the Your Income column.

Fill in this oval to show that you are reporting the decedent's annualized income.

If 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.

Table with columns: Your, Spouse, and rows for 1-10 eligibility items. Includes instructions for Unmarried or Separated, Decedent, and Married.

11. Total Eligibility Income. Add Lines 1 through 10. Enter on Line 20 of your PA-40. Table with columns: Total, Total, Joint Income.

Part D. Calculating Your TAX BACK/Tax Forgiveness.

12. PA Tax Liability, from your PA-40, Line 12.
13. Less Resident Credit, from your PA-40, Line 22.
14. Net PA Tax Liability. Subtract Line 13 from Line 12.
15. Percentage of TAX BACK/Tax Forgiveness from the Eligibility Income Table 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 Line 21 of your PA-40.