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PA SCHEDULE SP

Special TAX BACK/Tax Forgiveness

PA-40 Schedule SP (09-03) **2003**

OFFICIAL USE ONLY

Name of taxpayer claiming TAX BACK/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 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, 2003. Fill in this oval if divorced.
- ☐ Single and claimed as a dependent on another person's separate **PA Schedule SP.** Enter the other person's name(s) and SSN(s).

SSN: SSN: 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 and lived apart for the last six months of 2003, or (b) you were married, but separated and lived apart for the last six months of 2003.

☐ **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 another person's **PA Schedule SP** or Federal Income Tax return. Enter the SSN(s) and name(s) of the person claiming your spouse.

SSN: SSN: Name(s):

- ☐ Separated and lived apart from my spouse, but for less than the last six months of 2003. 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.

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 2003 Federal Income Tax return.

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

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.

		Your	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.		

The Eligibility Income Tables are on **page 30.**

Unmarried or Separated - Use Eligibility Income Table 1

Decedent - Use Eligibility Income Table 1

Married - Use Eligibility Income Table 2

		Total	Total	Joint Income
11. Total Eligibility Income. Add Lines 1 through 10. Enter on Line 20 of your **PA-40.**	11.			

Part D. Calculating Your TAX BACK/Tax Forgiveness.

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 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.**	16.	

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