1995
PA-40EZ

Department of Revenue
Bureau of Individual Taxes
Harrisburg, PA 17129-0003

Pennsylvania Resident Individual Income Tax Form PA-40EZ, Payment Voucher and Instructions

1995 PA-40EZ

Dear Taxpayer:

This booklet contains your 1995 PA-40EZ Pennsylvania Individual Income Tax return and instructions. The PA-40EZ replaces the PA-40A short form. If you are able to file a Federal Form 1040A or 1040EZ with the Internal Revenue Service, you should be able to file the PA-40EZ with the Pennsylvania Department of Revenue.

The PA-40EZ simplifies preparing and processing your return. Only **Residents** who are calendar year filers and report the following kinds of income and credits can use the PA-40EZ.

Income:

- Compensation for services rendered
- Interest Income
- Dividend Income

Credits:

- PA Income Tax Withheld
- Estimated Payments and Credits
- Tax Forgiveness from PA Schedule SP

You may use the PA-40EZ to claim unreimbursed employe business expenses on a PA Schedule UE. The PA Schedule UE-2 provided in this booklet allows expenses for Union Dues, Work Clothes and Uniforms, Small Tools and Supplies, Professional License Fees, Malpractice Insurance & Fidelity Bond Premiums and certain Travel and Mileage Expenses from Federal Form 2106. If you have other unreimbursed expenses to deduct from your compensation, obtain a PA Schedule UE-1 and attach it to your PA-40EZ.

You must file a PA-40R if you are reporting any of the following kinds of income or [losses] and credits.

Income:

- Net Income or (Loss] from the Operation of a Business, Profession or Farm
- Net Gain or [Loss] from the Sale, Exchange or Disposition of Property
- Net Income or [Loss] from Rents, Royalties, Patents or Copyrights
- Estates and Trust Income
- Gambling and Lottery Winnings

Credits:

- Credit for Taxes Paid to Other States or Countries
- Employment Incentive Credit

Part-Year residents and residents filing on a fiscal year basis Must use the PA-40R. Nonresidents must use the PA-40NR.

See Forms Ordering on page 8 to obtain a PA-40R or PA-40NR.

Special Tax Forgiveness. If you are eligible, you may claim tax forgiveness on this PA-40EZ. If single with no dependents, you may receive 100% tax forgiveness with eligibility income of $6,300 or less and 10% tax forgiveness with eligibility income of $7,200. If married, the eligibility income amounts increase to $9,300 for 100% forgiveness and $10,200 for 10% forgiveness. The income levels also increase if you have a dependent. **Read the instructions for PA Schedule SP beginning on page 9.**

Read all instructions carefully before completing your return. Important: Amounts from your Federal Income Tax Return **may not** be correct for your Pennsylvania return.

Returns must be postmarked by midnight Monday, April 15, 1996.

School District Code. Be sure to enter your correct local school district code on the front of your return. The state uses this information to calculate school district subsidies. A missing or incorrect school district code may affect your local school district's state funding. Use the school district code for the address where you lived at the end of 1995. See page 12 and 13.

Supporting Documents. Be sure to provide all Forms W-2 and other required forms and schedules to support the amounts you report on your return. Provide detailed explanations on any differences between your supporting documents and tax return amounts.

Math Errors. Be sure to double check all your calculations before completing your return. Be sure to complete your "Tax Due" or "Overpayment" line. If you report an overpayment, be sure your refund, credit or donation line amounts are accurate.

Do not enter cents on any line of your PA-40EZ. Not using cents reduces math errors, processing time and costs. See the instructions for rounding amounts on page 4.

Need Help Preparing Your Return? The PA Department of Revenue, the Internal Revenue Service and a number of volunteer organizations work together to provide assistance in preparing tax returns. See page 8 for information on free taxpayer assistance.

Mailing Instructions. See page 7 and 8 for instructions on mailing your 1995 tax return.

REVENUE DISTRICT OFFICES

Altoona
Cricket Field Plaza
615 Howard Avenue
Altoona, PA 16601-4867
(814) 946-7310

Bethlehem
44 East Broad Street
Bethlehem, PA 18018-5998
(610) 861-2000

Bradford
Second Floor
86 Boylston Street
Bradford, PA 16701-2011
(814) 368-7113

Doylestown
Suite 104
444 Jacksonville Road
Warminster, PA 18974-4861
(215) 443-2990

Erie
Sumner Nichols Building
Room 216
155 West Eighth Street
Erie, PA 16501-1012
(814) 871-4491

Greensburg
Second Floor
15 West Third Street
Greensburg, PA 15601-3003
(412) 832-5283

Harrisburg
Lobby
Strawberry Square
Harrisburg, PA 17128-0101
(717) 783-1405

Indiana
827 Water Street (Rear)
Indiana, PA 15701-1799
(412) 357-7600

Johnstown
Central Park Commons Bldg.
Second Floor
428 - 430 Main Street
Johnstown, PA 15901-1823
(814) 533-2495

Lancaster
160 East King Street
Lancaster, PA 17602-2869
(717) 299-7581

New Castle
Room 201
101 South Mercer Street
New Castle, PA 16101-3837
(412) 656-3203

Newtown Square
Suite 1
90 South Newtown Street Road
(Route 252)
Newtown Square, PA 19073-4090
(610) 353-4051

Norristown
Stoney Creek Office Center
4th Floor
151 West Marshall Street
Norristown, PA 19401-4739
(610) 270-1780

Philadelphia
State Office Building
Room 201
1400 W. Spring Garden St.
Philadelphia, PA 19130-4088
(215) 560-2056

Pittsburgh
State Office Building
Suite 104
300 Liberty Avenue
Pittsburgh, PA 15222-1210
(412) 565-7540

Pottsville
110 East Laurel Blvd.
Pottsville, PA 17901-2527
(717) 621-3175

Reading
Room 239
625 Cherry Street
Reading, PA 19602-1186
(610) 378-4401

Scranton
Suite 305, Samters Building
101 Penn Avenue
Scranton, PA 18503-1970
(717) 963-4585

Sunbury
335 Market Street
Sunbury, PA 17801-3466
(717) 988-5520

Washington
George Stewart Building
75 East Maiden Street
Washington, PA 15301-4963
(412) 223-4550

Wilkes-Barre
Suite 261
290 South Pennsylvania Blvd.
Wilkes-Barre, PA 18701-3398
(717) 826-2466

Williamsport
322 Locust Street
Williamsport, PA 17701-6085
(717) 327-3475

York
Second Floor
130 North Duke Street
York, PA 17401-1113
(717) 845-6611

Who must file a PA-40EZ? If you earned or received at least $35 of Pennsylvania taxable income, you must file a Pennsylvania Individual Income Tax Return. Pennsylvania law is very different from the Federal income tax rules. You may have to file a Pennsylvania tax return even it you do not have to file a Federal return.

Type Filer. Your filing status depends on whether you are single or married. You may also need to take into consideration Tax Forgiveness before you decide your type filer. See the instructions for PA Schedule SP beginning on page 8.

S ❑ Single. You must file as single if either of the following was true at the end of 1995:

1. You were never married; or

2. You were divorced or widowed and not remarried.

You must file as single if your spouse was deceased as of December 31, 1995.

Otherwise, you and your spouse may file as Married, Filing Separate Returns or you may file as Married, Filing Joint Return.

M ❑ Married, Filing Separate Returns. You and your spouse each may file a separate return instead of a joint return. You and your spouse must file separate returns if:

1. Your taxable years begin or end on different dates; or

2. You or your spouse are claiming the Employment Incentive Credit.

Married, one Spouse a Resident or Part-Year Resident and One Spouse a Nonresident. If one spouse is a resident or part-year resident and the other spouse a nonresident, you and your spouse must file separate returns, unless both of you elect to be taxed as resident taxpayers and all other requirements are met for filing a joint return - see below.

J ❑ Married, Filing Joint Return. You and your spouse, even if living apart, may file a joint return, but only if all of the following three conditions are met:

1. Your taxable years begin and end on the same date; and

2. Neither of you is claiming the PA Employment Incentive Payment Credit; and

3. Your spouse was living on January 1, 1996.

A spouse is not required to file a joint return if the spouse did not receive total taxable gross income in excess of $35. Important. If you file jointly, both you and your spouse will be liable for any taxes owed.

F ❑ Deceased or Final Return. The tax return for a deceased individual must be filed as “Deceased” by the executor, administrator or other person charged with caring for the decedent’s property. A joint return may not be filed. A PA-40EZ can be filed to report income received by a decedent from the beginning of the tax year to the date of death.

You file a “"Final Return"" if you lived in Pennsylvania for all of 1995 but have permanently moved from Pennsylvania.

Residency

You may use this PA-40EZ only if you were a Pennsylvania resident for all of 1995. Otherwise, you must use the PA-40R, or a PA-40NR, if you were a nonresident. See Forms Ordering on page 8.

Residency. Residency in Pennsylvania, for tax purposes, may be established in two ways:

I. If you are domiciled in Pennsylvania, you are considered a resident unless you meet all three of the following conditions:

- You did not maintain a permanent dwelling in Pennsylvania for yourself or your family; and

- You did maintain a permanent dwelling place outside Pennsylvania throughout the entire taxable year; and

- You did not spend in the aggregate more than 30 days of the taxable year in Pennsylvania.

II. If you maintain a permanent dwelling place in Pennsylvania and spend a total of more than 183 days of the taxable year in Pennsylvania even though you are not domiciled in the Commonwealth, you are considered a resident.

How Residents Are Taxed. As a resident. you are taxed on all Pennsylvania taxable income whether you received it from sources inside or outside Pennsylvania. You are allowed a Resident Credit for any tax imposed by and paid to other states or countries based upon income that also is subject to Pennsylvania Personal Income Tax. You must file a PA-40R to claim this credit.

Compensation received by Pennsylvania residents working in Indiana, Maryland, New Jersey, Ohio, Virginia or West Virginia is exempt from income taxation in those states. Your earnings are taxed by Pennsylvania and not by any of these states in which you work. Employers from these states should withhold Pennsylvania Personal Income Tax from your compensation and forward it to the Commonwealth. If your employer did not withhold Pennsylvania tax, you must report your compensation as taxable income to Pennsylvania and pay the tax. (If another state’s tax was withheld, you may file for a refund from the other state.)

Members of the Armed Forces. Military pay received by a Pennsylvania resident while not on Federal active duty or not on Federal active duty for training is fully taxable regardless of where the military service is performed. For example, all income received for duty while attending weekend drills is taxable.

A Pennsylvania resident on active duty with the U.S. Public Health Service is considered to be on Federal active duty and his or her compenstion is not includable in taxable income. A Pennsylvania resident in the U.S. Foreign Service is not considered to be on Federal active duty. All income earned by a resident in the Foreign Service is taxable.

Military Service Performed Within the Commonwealth. Income received by a Pennsylvania resident for military service performed within the Commonwealth is always subject to Pennsylvania Personal Income Tax.

Military Service Performed Outside the Commonwealth.

1. Income received for military service outside the Commonwealth while on active duty as a member of the armed forces of the United States is excludable from income.

2. Reservists and members of the National Guard ordered to active duty for training at a two-week summer encampment pursuant to Title 10 or Title 32 of the U.S. Code shall be presumed to be on Federal active duty. Military pay received for such service is excludable from taxable compensation provided the active duty training is performed outside the Commonwealth.

Attach copies of your orders as evidence that your military pay was earned while on Federal active duty outside Pennsylvania.

Estimated Tax. If your 1995 Pennsylvania income tax due exceeds $70, you may need to file a 1996 Declaration of Estimated Pennsylvania Personal Income Tax and make installment payments.

You must use the estimated tax forms provided by the PA Department of Revenue. Facsimiles or computer generated estimated forms are not acceptable. If you are making payments for the first time, use the PA-40ESR, Replacement Estimated Tax Form.

To obtain estimated tax returns, visit a Revenue District Office or call one of the Forms Ordering numbers listed on page 8.

The preprinted PA Estimated Tax Forms are sent to taxpayers who made installment payments for 1995. If you do not receive your preprinted PA-40ES returns by March 1, 1996, contact a Revenue District Office.

Taxable Year. As a calendar year filer, report all income earned, received or accrued from January 1, 1995 through December 31, 1995,

Extension of Time to File. An extension of time to file the return does not extend the time for payment of the tax. An extension cannot exceed six (6) months unless the taxpayer is outside the United States.

There are two ways to obtain an extension of time to file:

1. If you are granted an extension of time for filing your Federal Income Tax return, you automatically will be granted the same extension for filing your Pennsylvania return. For an automatic four-month extension, attach your Federal Form 4868 to the

front of your PA-40EZ when you file. For extensions over four months, also attach a copy of the letter or form granting the Federal extension.

2. If you have not been granted an extension of time for filing your Federal Income Tax return, you may request an extension for filing your Pennsylvania Income Tax return by submitting an Application for Extension of Time to File, form REV-276. See Forms Ordering on page 2. This application must be received in sufficient time for the Department to consider and act upon it prior to the due date of your return.

Remember, with an extension you must pay in full on or before the original due date the amount reasonably estimated to be your Pennsylvania tax due. Mail your Federal extension, your Pennsylvania extension application or a copy of your request for a Federal extension and payment to: PA Department of Revenue, Bureau of Individual Taxes, Dept. 280504, Harrisburg, PA 17128-0504.

Note: *You will not receive a letter approving your extension request. Only if the Department has a question will you receive correspondence concerning your extension request.*

Enter the payment you made with your extension on Line 7 when you subsequently file your PA-40EZ.

Underpayment penalty will not be charged if the amount you pay on or before the original due date is at least 90% of the total due, and the remaining balance is paid with a timely filed return. **However, interest will be charged on the amount not paid by the original due date.**

Amended Returns. To file an amended return, use a Pennsylvania tax return for the tax year you are amending and Clearly print **AMENDED RETURN** at the top of the return.

Refunds. To receive a refund, if you have overreported your income or are entitled to credits or deductions which you failed to claim, you must Complete and file an amended return within three years from the date your original return was due (or three years of an extended due date if an extension was granted).

An amended return may not be filed after an assessment has been issued if the amendment relates to the same taxable year and item of income or gain, deduction or [loss] involved in the assessment. In this instance, you must either file a timely petition for reassessment or pay the assessment and file a timely refund petition to claim your refund. You may order the Petition REV-65, by calling the Forms Ordering telephone numbers listed on page 8.

Underreported Income. If after you file your return you discover that you have underreported Your income, or erroneously claimed credits or deductions to which you are not entitled which would increase your taxable income, you must correct the error within 30 days by completing and filing an amended return and paying the additional tax, applicable penalty and interest.

Filing Your Amended Returns. It is not necessary to attach a complete copy of your original return. Use a Pennsylvania tax return from the same tax year you are amending. For example: To amend for 1994 and 1995, use a 1994 PA-40A and a 1995 PA-40EZ.

Clearly print **AMENDED RETURN** at the top. Follow these steps:

1. Enter the amounts from your original return which you are not amending.

2. Enter your amended amounts.

Explain the reason you are filing an amended return and attach the amended forms or schedules supporting your amended amounts.

3. Calculate Your amended Total PA Taxable Income.

4. Calculate your PA Tax Liability. If you received a refund on your original return, **add that amount to your PA Tax Liability.**

5. Calculate your Total Credits and Payments. If you paid tax with your original return, **add that payment to your Total Credits and Payments.**

6. Calculate your amended Tax Due or Overpayment.

The Department will take your original refund or payment into account when reviewing your amended return. Be sure to sign your amended return.

Mail your amended return and all required attachments to: PA Department of Revenue, Bureau of Individual Taxes, Dept. 280502, Harrisburg, PA 17128-0502.

Records must Be Maintained. All amounts reported on form PA-40EZ and accompanying schedules are subject to verification and audit by the Pennsylvania Department of Revenue. Books and records must be maintained for at least 4 years after filing to verify any information reported on Pennsylvania Income Tax returns.

Interest for Nonpayment Or For Late Payment Of The Tax. If you do not pay the tax due on or before the due date, interest will be computed from the date the tax was due and payable to the date of payment. The annual interest rate is that rate established by the U.S. Secretary of the Treasury and which is in effect on January 1 of each calendar year.

Penalties For Nonpayment, Late Payment or For Late Filing.

Any person who attempts to evade or defeat their Pennsylvania Personal Income Tax responsibility may be prosecuted.

If you do not pay the full amount of your tax with your return, a 50% **underpayment** penalty will be imposed.

If you do not file your return on or before the due date, or the date to which an extension has been granted, a 5% penalty will be imposed for each month, or fraction of a month, your return is late. The maximum penalty is 25%. The minimum penalty is $5.

If you fail to report an amount of taxable income which is more than 25% of the taxable income shown on your return, an additional **penalty of 25%** of the tax due on the unreported income will be imposed.

The penalties will be imposed if the underpayment of tax is due to negligence or intentional disregard of rules and regulations but without intent to defraud. If any part of any underpayment of the tax is due to fraud, 50% of the underpayment will be added to the tax.

A **$500 penalty** will be imposed on any taxpayer who files a return which does not contain sufficient information on which to determine the correct liability **or** which contains information which indicates the liability is significantly incorrect **and** the return is filed frivolously or in a manner to delay or impede the administration of the tax law.

Any person required to furnish an information return who furnishes a false or fraudulent return shall be subject to a **penalty of $50** for each failure.

IMPORTANT. *You may be assessed **BOTH** late filing and underpayment penalty if you file your return after the due date (or extended due date) and do not pre-pay your tax liability with your return.*

Rounding Money Items. You MUST round money items to whole dollars on the return and the schedules. Any amount less than 50 cents is eliminated and any amount that is 50 cents or more is increased to the next dollar. Rounding to the nearest dollar expedites the processing of your return.

Specific Instructions for Short Form PA-40EZ.

This booklet includes two PA-40EZ returns. Please file the return with the preprinted information with the Department. The other PA-40EZ is for your records.

Social Security Number, Name And Address. Verity **ALL** the information on the preprinted PA-40EZ. If corrections are necessary, use the space provided. Print or type your Social Security Number, name (last name first) and your complete address including zip code. Enter the complete information, if applicable, for your spouse.

Type Filer. Check the appropriate box for the type return you are filing. See the instructions on page 3.

School District Information. Enter the name and code number of the school district where you lived on December 31. (See pages 12 and 13 for school district names and code numbers). If you do not know the name of the school district in which you lived at the end of 1995, contact the nearest school or your local government office.

Option Not To Receive A 1996 Pennsylvania Tax Booklet.

If you paid a preparer who did not use the forms provided by the Department to complete your 1995 Pennsylvania tax return, check this box. You will not receive a booklet next year

Line Instructions for PA-40EZ

Miscellaneous or Other Income. Pennsylvania law does not define a **MISCELLANEOUS** or **OTHER** income class. All income must be classified and reported on the appropriate line of your PA Tax Return. Generally, **MISCELLANEOUS** or **OTHER** income is either payments for services rendered (**COMPENSATION**) or derived in the ordinary course of business activities **(Net Income or [Loss) from the Operation of a Business, Profession or Farm)**. Include this income on the appropriate line of your PA Tax Return and attach your Form 1099-MISC., statement, schedule or other explanation of the income. Some examples of **Miscellaneous** or **Other** income which are classified as **Compensation**:

- Damage awards and settlements (other than in personal injury cases) constitute taxable income to the extent the payments represent back wages or other uncollected entitlement to taxable income;
- Honorariums;
- Fees received by executors (unless in the business of being an executor);
- Fees received by directors of corporations (unless in the business of being a director);
- Severance pay received as consideration for terminating employment before reaching normal retirement age;
- Covenant not to compete (for refraining from the performance of services);
- Jury fees;
- Expert witness fees

Line 1a. Gross Compensation. Enter the total of your Pennsylvania tax-able compensation from your Forms W-2 and other statements. Generally, your Pennsylvania taxable wages are shown in Box 17, “State wages, tips, etc.”. Do not use Federal wages.

Form W-2 Wage and Tax Statement. A copy of Form W-2 for each employer must accompany your PA-40EZ as evidence of your compensation and taxes withheld. If you work for more than one employer during the year, you should have more than one Form W-2. You must provide copies of all Forms W-2. If the Pennsylvania taxable compensation you report on Line la differs from that on your Form W-2, you must explain this difference in a separate written statement or schedule. Attach this explanation to the back of your return.

Use only the wages reported in the **Pennsylvania** or **state** block of your Form W-2. If you are unable to furnish a Form W-2 or the Federal substitute W-2, Form 4852, attach copies of evidence of compensation paid and tax withheld (such as pay stubs) along with a statement explaining the reason you do not have a Form W-2.

Compensation means remuneration received for services whether directly or through an agent and whether in cash or in property. Compensation includes salaries, wages, tips, gratuities, commissions, bonuses, incentive payments, vacation or holiday pay, termination or severance pay, sick pay (unless excludable), reimbursements and allowances in excess of allowable business expenses, and payments realized in the form of property or a discharge of indebtedness, unless specifically excludable from compensation. Compensation paid in any medium other than cash is valued at fair market value.

Sick pay and disability benefits, other than, regular wages, are not taxable for Pennsylvania purposes. Payments made by third party insurers for sickness or disability are not taxable, Where sick, pay, represents regular wages or sick leave pay, the income is taxable to the employe.

Reimbursements for Expenses. You must report all reimbursements and allowances paid by your employer as compensation unless:

1. The expenses for which you are reimbursed are allowable employe business expenses (see page 6); **and**
2. You are required to, and do account for these expenses to your employer; **and**
3. You are reimbursed by your employer in the exact amount of the allowable business expenses; **and**
4. You do not report these expenses on a PA Schedule UE. See page 8 for instructions for reporting employe business expenses.

Although you must be able to substantiate travel expenses as to time, place and business purpose, you meet the above requirements when you receive a fixed mileage allowance or a per them living expense allowance which does not exceed applicable limits as defined for the Federal Income Tax Return.

Exclusions from Compensation. Certain income is not taxable as compensation. Examples are:

1. Social Security benefits, public assistance and unemployment compensation;
2. Qualifying old age or retirement benefits;
3. Payments received under workmen’s compensation acts, occupational disease acts or similar legislation for injuries while working and damages received (whether by suit or otherwise) for personal injuries or sickness. If the payments you received for injuries received while on the job are included in your Form W-2, attach an explanation;
4. All premiums for group term life insurance policies purchased for employes;
5. Prizes and awards unless the winner is required to render any substantial services as a condition to receiving the prize or award;
6. Federally taxable noncash fringe benefits realized from an employe’’s personal use of his employer’’s property or services, such as an employe’s personal use of his employer’s vehicle or airplane.

Gifts. Gifts made from detached or disinterested generosity are not taxable. However, transfers of cash or property made pursuant to an obligation to provide payment for compensable services or as an inducement to perform compensable services are taxable compensation, not gifts.

Scholarships, Fellowships and Stipends. Scholarships and fellowship awards made on the basis of need or academic achievement for the purpose of encouraging or allowing the recipient to further his educational development and not as compensation for past or present employment or in expectation of future employment services are not taxable. If you believe your scholarship or fellowship award meets this requirement, you must attach an original detailed description of the program under which the scholarship, fellowship or stipend was granted. This must be an original letter and signed by your department head or other official. Important: You must attach to your return a detailed description of the program under which the award was granted. A form letter is not acceptable.

However, fellowship awards and stipends constitute compensation for services if the recipient is required to apply his skill and training to advance research, creative work or some other project or activity, unless the recipient can show that:

1. The benefits resulting from the services of the recipient are so minimal, given the actual services performed or expected to be performed, that they constitute no realistic basis for compensation; **or**
2. The activities of the recipient are so closely and directly supervised and immediately controlled by regular faculty members so as to constitute a burden on the institution which would offset any benefits it receives from the recipient’s activities; **or**
3. The recipient is a candidate for a degree and the same activities are required of all candidates for that degree as a condition to receiving such degree.

Stipends paid to medical interns and residents pursuant to an internship or residency program that conforms with the “Essentials of an Approved Internship” or the “Essentials of an Approved Residency” as established by the American Medical Association are taxable.

Pennsylvania differs from Federal Rules for Compensation. On Form W-2, an employe’s Pennsylvania taxable compensation will usually be different from his or her Federal taxable wages. Pennsylvania taxable compensation is usually higher than Federal taxable wages. Below are described some of the major reasons for differences on your Forms W-2.

Employe Contributions to Employer Retirement, Pension and Other Deferred Compensation Plans. Your payments, whether voluntary or mandatory and whether direct or through withholding, into

your employer's retirement plan are not excludable from your gross Pennsylvania taxable compensation. This is true even if your contributions are not taxable for Federal purposes.

You may not exclude, or take as an expense, any payments you make into a retirement plan. **Reason:** Pennsylvania does not tax commonly recognized retirement benefits. If you meet the requirements of the retirement plan, your benefits are not taxable.

Early Retirement Incentive Plans. Payments received as an inducement for early retirement are taxable as compensation. Such payments are not considered as part of a qualifying retirement plan. Your employer should include these incentive payments on Form W-2 and withhold Pennsylvania Personal Income Tax. Even if you move out of Pennsylvania, these incentive payments are taxable.

Sick Pay and Disability Pay. If you receive periodic payments for sickness or disability, including payments from third party insurers, your employer should not include those payments in your Pennsylvania taxable compensation. If your employer does include sick or disability pay in your Form W-2 compensation, and withholds Pennsylvania tax, you must provide an explanation from your employer stating the number of days and amount of nontaxable sick or disability pay included. Exception: Sick leave pay or payments equal to your full regular wages are taxable for Pennsylvania purposes.

Fringe Benefits. Pennsylvania law does not have language similar to Federal law concerning employe benefits plans (cafeteria plans). For Pennsylvania purposes, if an employer pays or reimburses you for a personal expense or gives you cash, or the option to select cash instead of a benefit, the value of the benefit, or the cash, is included in your Pennsylvania taxable compensation. **Taxable benefits** include cash, reimbursements for dependent care expenses, life insurance on dependents, the option to receive cash or take any other benefit, including nontaxable benefits and tuition reductions for dependents. **Nontaxable benefits** include health, eye and dental care, group term life insurance and personal use of employer property, such as a car, recreational facility, housing and dependent care facilities.

Clergy and Statutory Employes. Pennsylvania has no special rules for these or any other type of employes. Housing allowances paid to clergy are always included in Pennsylvania taxable compensation. The fair market value of the use of employer owned property (car and housing) is not included in taxable compensation. Employes may take allowable employe business expenses on a PA Schedule UE, not a Pennsylvania or Federal Schedule C. Pennsylvania law does not make any exception for any specific type of employe or job situation.

Individual Retirement Arrangements Contributions. No exclusion is provided for contributions to Individual Retirement Arrangements except:

1. Direct employer contributions; and/or
2. Amounts rolled over from another IRA or from a qualifying old age or retirement benefit program where the transferred amounts are not includable in income for Federal Income Tax purposes.

Undistributed Income on IRA Assets. Undistributed income including interest and other earnings on assets held is not included as income.

Withdrawals from IRA's. Amounts withdrawn from an IRA are included in income to the extent that contributions and income earned on such contributions were not taxed previously except:

1. Payments, including lump sum distributions, made on or after retirement after reaching the age of 59 1/2 years;
2. Payments received at regularly recurring intervals during periods of disability by reason of disability;
3. Payments paid to the estate or designated beneficiary of the participant by reason of the participant''s death;
4. Payments which are rolled over into another IRA or into a qualifying old age retirement benefit program, where the transferred amounts are not included as income for Federal Income Tax purposes.

Unreimbursed Employe Business Expenses from Schedule UE-2. The specific instructions for PA Schedule UE-2 begin on page 8. Compensation does not include ordinary, actual, reasonable and necessary business expenses. If you did not incur any allowable business expenses during the year, go to the instructions for Line 1c on page 6.

What Are Allowable Employe Business Expenses? To be an allowable business expense, the expense must be:

1. Ordinary, customary and accepted in the industry or occupation in which you work; and
2. Actually incurred in performing the duties of your employment; and
3. Reasonable in amount and not excessive; and
4. Necessary for you to properly perform the duties of your employment: and
5. Directly related to performing the duties of your occupation or employment.

You did not incur an allowable business expense during the year if you:

- Received a fixed mileage allowance or a per them living expense allowance which does not exceed the applicable Federal limits, and the allowance is **not included** in income on your W-2;
- Were required to and accounted for your expenses to your employer and were reimbursed by your employer in the exact amount of your expenses.

Do not include such reimbursements in Gross Compensation or such expenses on Schedule UE-2. If the reimbursement you received exceeded the allowable business expenses you incurred, the excess must be reported as taxable compensation.

The following expenses may be excluded from Your compensation on your PA Schedule UE-2:

- Union dues and union initiation fees;
- Expenses for work clothes and uniforms;
- Expenses for small tools and supplies used in your work;
- Expenses for professional license fees, malpractice insurance and fidelity bond premiums; and
- Certain Federal Form 2106 expenses

If YOU wish to claim other allowable business expenses not listed in these five categories, you must obtain and complete PA Schedule UE-1. See Forms Ordering on page 8.

Line 1b. Unreimbursed Employe Business Expenses from PA Schedule UE. Add the expenses you are claiming from each PA Schedule UE you completed. A separate schedule must be completed for each job or occupation. If your spouse incurs allowable employe business expenses, he or she must complete his or her own PA Schedule(s) UE. Expenses from one job may not be used to reduce compensation from another job. Spouses may not use each other's expenses.

Line 1c. Net PA Taxable Compensation. Subtract Line 1b from Line 1a. Enter the difference as Net PA Taxable Compensation on Line 1c.

Line 2. PA Taxable Interest. Report all interest income including interest received from savings and loan associations, credit unions, bank deposits, bonds, certificates of deposit. interest-bearing checking accounts, tax refunds, GNMA or FNMA certificates, mortgages or other obligations. Generally, Federal Form 1099 issued by financial institutions will indicate the amount of interest received or credited from or by such institutions.

Tax Exempt Interest. Interest that you receive from obligations of the Commonwealth of Pennsylvania or its political subdivisions and direct obligations of the United States government is not taxable income and should not be reported. Interest from Series E, F, G, H and EE bonds, Federal treasury bills and notes is not taxable. Exempt interest is included in Eligibility Income for Tax Forgiveness purposes on PA Schedule SP.

Distributions from Money Market and Mutual Funds and Other Investment Companies. Distributions from the earnings and profits of money market or mutual funds and investment trusts and companies must be reported as PA Taxable Dividends (see Line 3) and not interest income.

Forfeited Interest Penalty. You may offset forfeited interest penalty, incurred for premature redemption or withdrawal of a time savings account or certificate of deposit, against only the interest income from that account or certificate. You cannot offset such interest penalty against other interest income. If the total penalty exceeds the interest income on an account or certificate, the excess may be taken as a [loss] only on PA Schedule D of a PA-40R return.

Instructions for Schedule A. All interest income must be reported on your PA-40EZ. Complete Schedule A **only** if your total PA taxable Interest income **exceeds $1,000.** If jointly owned, and filing separately from your spouse, report only your portion of the interest income. Enter your total Pennsylvania taxable interest on Line 2 of your PA-40EZ. If filing jointly, spouses add their interest and report the total on this line.

Line 3. PA Taxable Dividends. Report dividend income in the taxable year in which it is received or credited. Dividend income is any distribution to shareholders of cash or property made by a corporation, (other than a Pennsylvania S corporation), association or business trust from its earnings and profits.

Distributions you receive from mutual and money market funds, real estate investment trusts, and certain investment companies are taxable fully as dividends unless they are a return of capital.

Dividend Income does not include:

1. Stock Dividends, if the dividend is not treated as personal income for Federal Income Tax purposes;
2. Distributions designated as "return of capital" by utility companies or other corporations; and
3. Dividends paid by savings and loan associations, mutual savings banks, cooperative banks and credit unions on deposits or withdrawals from accounts. These are taxable as PA Taxable Interest (see Line 2);
4. The exempt interest dividends paid by regulated investment companies or mutual funds that represent the portion of total dividends designated as being from Pennsylvania or Federal exempt obligations. Amounts designated as capital gains are fully taxable as dividend income for Pennsylvania purposes.

Dividend Reinvestment Plans. An individual who, pursuant to a stock dividend reinvestment plan, chooses to receive a dividend in the form of stock rather than cash or other property must report as dividend income the stock's fair market value as of the date it is paid.

Instructions for Schedule B. All dividend income must be reported on your PA-40EZ. Complete Schedule B only if your total PA Taxable Dividend income **exceeds $1,000.** If jointly owned, and filing separately from your spouse, report only your portion of the dividend income. Enter your total Pennsylvania taxable dividends on Line 3 of your PA-40EZ. If filing jointly, spouses add their dividends and report on this line.

Line 4. Total PA Taxable Income. Add Lines 1c, 2 and 3. Enter the total on Line 4.

Line 5. PA Tax Liability. Multiply the amount on Line 4 by 2.8% (0.028), and enter on Line 5.

Line 6. Total PA Income Taxes Withheld. Enter on Line 6 the amount of Pennsylvania tax withheld as shown in the state block of the Pennsylvania copy of Form(s) W-2. Be sure to include a copy of each Form W-2.

Line 7. Total Estimated Payments and Credits. Enter on Line 7 the total of the following:

- Your installment payments of estimated tax for 1995;
- The payment you made with your request for an extension of time to file your 1995 PA-40EZ; and
- The credit to your 1995 estimated tax account from your overpayment on your 1994 Pennsylvania tax return, which was not denied or refunded.

Lines 8a through 8d. Tax Forgiveness from PA Schedule SP. You must complete your PA Schedule SP and SP Worksheet before you can complete these lines. The specific instructions for these schedules begin on page 8.

Line 8a. Household Members from Line 4, Part II of PA Schedule SP. Enter the total number of household members on Line 4, Part III of Schedule SP.

Line 8b. Eligibility Income from Line 1, Part III of PA Schedule SP. If single or married filing separately (including dependents of persons eligible for Tax Forgiveness), enter your Eligibility Income only. If married and you and your spouse both qualify for Tax Forgiveness, enter your combined Eligibility Income.

Line 8c. Total Support Income from Line 21 , Step 5 of SP Worksheet. If single, enter the amount from YOUR column. If married, even if filing separately, enter the amount from the JOINT Column. This amount is for information purposes and will not affect your eligibility for Tax Forgiveness.

Line 8d. Tax Forgiveness from Line 4, Part III of PA Schedule SP. This amount of Tax Forgiveness credit to which you are entitled.

Line 9. Total Credits and Payments. Add Lines 6, 7 and 8d. Enter total on Line 9.

Line 10. Tax Due. If the amount shown on Line 5 is greater than that shown on Line 9, enter your Tax Due on Line 10 and pay in full with your return. **It no payment is due, a return must still be filed.** Subtract Line 9 from Line 5 and enter the difference. Pay this amount with your return.

How To Pay. The Tax Due on Line 10 must be paid in full with your return. Follow the instructions for using the **Payment Voucher**. Make check or money order payable to **PA Department of Revenue,** and include your Social Security Number on the check or money order. Attach your check to the front of your PA-40EZ. **Do not send cash or stamps**.

Uncollectible Check. If your check is returned to the Department as uncollectible, you will be subject to a 10% bad check penalty (minimum $10) and possible criminal prosecution in addition to other penalties and interest.

Line 11. Overpayment. If the amount on Line 9 is greater than that shown on Line 5, enter the amount of overpayment on Line 11. Subtract Line 5 from Line 9 and enter the difference. **Your overpayment will be reduced by any outstanding Pennsylvania Personal Income Tax liability you still owe from previous tax years.**

Line 12. Application Of Overpayment. If you have an overpayment of $1 or more on Line 11, you may request that all or any part of that over-payment be: refunded to you (Line 12a); credited to your 1996 estimated tax account (Line 12b); donated to the **Wild Resource Conservation Fund (Line 12c)**; donated to the **U.S. Olympic Committee, PA Division (Line 12d).**

The total of Lines 12a through 12d must equal Line 11.

Signature. You have **Not filed a valid return** unless the return is signed and dated. A joint return must be signed by both spouses. Also include the area code and telephone number where you may be called between the hours of 8:30 a.m. and 4:00 p.m.

The executor, administrator or other responsible person must sign the return of a deceased person.

Occupation. State Your occupation. If married, also enter your spouse's occupation.

Mailing instructions. To insure your return is mailed properly:

1. Remove all three labels along perforation from envelope flap; and
2. Choose the correct label that applies to your return, (see the descriptions of the Types of Returns below); and
3. Moisten and affix only the correct label on the front of the return envelope enclosed for your convenience.

Type of Return	City & State	Extended Zip Code
PAYMENT Enclosed	HBG., PA	17129-0001

An amount of Tax Due is shown on Line 10.

NO PAYMENT HBG., PA 1 7 1 2 9 - 0 0 0 2
(No Refund/No Credit Due) - NO amounts are on Lines 10 or 11.

REFUND/CREDIT HBG., PA 1 7 1 2 9 - 0 0 0 3
Requested - An Overpayment amount is shown on Line 11.

Free Income Tax Preparation Service. Individuals who are elderly, on a fixed or limited income, handicapped or housebound can receive free help in preparing uncomplicated Federal, State and Local Income Tax returns from volunteers working through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for Elderly (TCE) programs. Contact the PA Department of Revenue District Offices listed on page 2 for information, or call the Internal Revenue Service at 1-800-829-1040 for the location of assistance sites.

Temporary Offices. Each year the PA Department of Revenue establishes many temporary offices to provide taxpayer assistance. The location of these offices is often published in local newspapers, or call a district office listed on page 2.

Free Federal Tax Assistance from the Internal Revenue Service.

- Federal tax account or technical tax information: 1-800-829-1040.
- Recorded Tele-Tax Service information on 150 Federal tax topics or tax refund information:
- Federal tax forms/publications ordering: 1-800-829-FORM(3676).
- Taxpayers unable to solve tax account problems through normal contacts **may** be eligible for help from the Problem Resolution Program: 1-800-829-1040.
- Faster IRS refunds through Electronic Filing: 1-800-829-1040.

Forms Ordering. You may order Pennsylvania tax forms or schedules by calling the special 24-hour answering service numbers for forms ordering: **In Pennsylvania** 1-800-362-2050, outside Pennsylvania and within the local Harrisburg area (717) 787-8094. Address written requests to: PA Department of Revenue, Tax Forms Service Unit, 2850 Turnpike Industrial Drive, Middletown, PA 17057-5492.

Instructions for Allowable Business Expenses. Complete the PA Schedule UE-2 on the reverse side of your form PA-40EZ.

Part A. Union Dues. Union dues, assessments and initiation fees are allowable business expenses if:

1. Such payments are a condition of a continued membership in the union and membership is related directly to your present job; or
2. Such payments are required to be deducted from regular wages under an agency shop agreement.

Part B. Work Clothes and Uniforms. The cost of purchasing and maintaining uniforms and work clothing to protect you from bodily injury are allowable business expenses it they are both:

1. Of a type specifically required by the employer as a condition of employment; and
2. Not adaptable to general usage.

Part C. Small Tools and Supplies. Expenditures for required small expendable tools and supplies not furnished by your employer are allowable business expenses. The cost of property required to be used in connection with employment which has a useful life exceeding one year is a capital expenditure which must be depreciated or amortized.

Part D. Professional License Fees, Malpractice Insurance and Fidelity Bond Premiums. Trade, professional or occupational licenses or fees required as a condition of employment are allowable business expenses. Include malpractice insurance and fidelity bond premiums where required by law or by your employer.

Part E. Travel and Entertainment Expenses. Expenses for travel, meals and lodging incurred in performing the duties of your job are allowable business expenses. Transportation expenses, **but not commuting to and from any job**, incurred in performing the duties of your job are allowable business expenses.

You may either **attach** a copy of your Federal Form 2106 or **complete and attach** a PA Schedule UE-1 to claim your travel, meals and lodging expenses.

IMPORTANT: If using Federal Form 2106, you must itemize your expenses from Line 4 on a separate sheet. Your allowable expenses for Pennsylvania and Federal purposes may be different. The Department does not accept the Federal 1040 PC Format Return.

Total Employe Business Expenses. Add the amounts from Parts A through E. Enter the total here and on Line 1b of your PA-40EZ.

Specific Instructions For PA Schedule SP

General Information. Read ALL the following instructions.

What is Tax Forgiveness? Special Tax Forgiveness is a credit against Pennsylvania Personal Income Tax which allows eligible taxpayers to reduce all or a part of their Pennsylvania Personal Income Tax liability. To qualify for this credit, you must calculate your own taxable income, nontaxable income, exempt income and total support income. If married, your spouse must also determine these kinds of incomes.

Who Is Eligible For Tax Forgiveness? A claimant must meet the following requirements to qualify for Tax Forgiveness. You must:

1. have Pennsylvania Taxable Income; **and**
2. have personally provided at least one-half of your own Total Support in 1995; **and**
3. meet the Eligibility Income limitations.

If you do not have any Pennsylvania Taxable Income, you have no tax liability to forgive. You may still qualify for Tax Forgiveness if you meet the other two requirements. Your dependent spouse also qualifies if he or she meets **ALL** of the above requirements.

If you meet **ALL** the requirements, then your Eligibility Income, and the number of your dependents, if any, will determine your Tax Forgiveness credit. If you are eligible for Tax Forgiveness, your dependent family members may also qualify for Tax Forgiveness. See **Who is a Dependent for Tax Forgiveness?** below.

If you **do not qualify** for Tax Forgiveness, your dependents **do not qualify** for Tax Forgiveness.

Who is a Dependent for Tax Forgiveness? A dependent is a spouse, natural child, adopted child, grandchild or foster child who lived in your household for all of 1995 and who received at least one-half of his or her support from an eligible claimant for Tax Forgiveness. A full time student is a dependent if a dependent for Federal income tax purposes.To determine who is a dependent, use the SP worksheet.

Joint or Separate Returns. If both you and your spouse each qualify for Tax Forgiveness, you have the option of filing together or separately. If one of you is a dependent of the other, you must file separate returns. Your dependent children who have Taxable Income must also file separate Pennsylvania tax returns to obtain Tax Forgiveness.

General Instructions for the SP Worksheet. You must complete the SP Worksheet. Complete **ALL** information for yourself (**YOUR** Column) and, if married, your husband or wife (**SPOUSE** Column), even if filing separately. Also complete the **JOINT** Column.

For the purpose of claiming Tax Forgiveness, family members include you, your spouse and your dependent children who lived in the same household in 1995.

Pennsylvania Personal Income Tax law does not exempt a child from filing a tax return and paying any tax due. However, if a child is a dependent of a person eligible for Tax Forgiveness, that child is also eligible to receive the Tax Forgiveness credit. Generally, the income received by a child is not included in determining Total Income.

Remember: If a child has taxable income and is a **Dependen**t of a person eligible for Tax Forgiveness, that child must file a separate Pennsylvania tax return and his or her own Pennsylvania Schedule SP

Line Instructions for the SP Worksheet

Step 1. Taxable income. Enter your Pennsylvania Taxable Income on Line 1, **YOUR** Column. Enter the amount of your spouse''s

Pennsylvania Taxable Income on Line 1, **SPOUSE** Column, even if filing separately.

Step 2. Nontaxable Income. For each line, compute and enter the total income received in each category. Nontaxable Income includes income that is not taxable under Pennsylvania law or regulations. Nontaxable Income may or may not be income that is taxable for Federal Income Tax purposes. Read each description carefully. For each Column, enter the amounts received by you and your spouse.

Line 2. Cash Payments and Support Received. This amount includes nontaxable cash or property received for personal use. Include direct contributions from spouses, children, parents and others, such as cash received from a parent to buy clothing. This amount does not include monies exchanged to pay household expenses, such as deposits to joint accounts or rental-like payments from children living at home.

Line 3. Nontaxable Interest Dividends and Gains. Include income from investments in direct obligations of the Federal Government, Pennsylvania and political subdivisions of Pennsylvania, even if received through a mutual fund or other regulated investment company. If issued before February 1, 1994, enter any gains realized from sales of these obligations. Include that portion of gain on property acquired before June 1, 1971, which is not taxable. Also include nontaxable income received as a beneficiary of an estate or trust.

Line 4. Alimony. This is the amount of Federally taxable alimony received.

Line 5. Insurance Proceeds and Inheritances. This amount includes the total proceeds received from life or other insurance policies. Also include inherited cash or property received.

Line 6. Gifts, Awards and Prizes. Include the total amount of nontaxable cash or property received as gifts from others. Also include awards given in recognition of civic and social achievements. Add winnings from the Pennsylvania State Lottery here.

Line 7. Nonresident Income. Enter the total of all income received while residing outside Pennsylvania. This amount includes income that would otherwise be taxable if earned and received in Pennsylvania.

Line 8. Nontaxable Military Income. This amount represents the difference between total military income earned and the amount reported as taxable to Pennsylvania on your Pennsylvania tax return.

Line 9. Gain Excluded on Sale of a Personal Residence. This line is not applicable for PA-40EZ. Enter a zero.

Line 10. Educational Assistance. Include the total value of nontaxable scholarships, fellowships and stipends received.

Line 11. Total Nontaxable Income. Add Lines 2 through 10 in each Column and enter the total.

Step 3. Eligibility Income. Eligibility Income is the total amount of your Pennsylvania Taxable and certain Nontaxable Income. Eligibility Income does not include the kinds of income described in Exempt Income below. Eligibility Income is the amount used to determine if you qualify for Tax Forgiveness.

Line 12. Eligibility Income. Add Lines 1 and 11 in each Column and enter the total. Follow the instructions on the SP Worksheet.

Step 4. Exempt SP Income. Exempt SP Income includes all other non-taxable cash or property received and used in providing support to the household. These kinds of incomes may or may not be taxable for Federal Income Tax purposes. In each Column, enter the amounts received by you and your spouse, even if filing separately.

Line 13. Social Security and Railroad Retirement Benefits

Line 14. Retirement, Pension and Annuity Benefits

Line 15. Welfare Benefits

Line 16. Workers Compensation Benefits

Line 17. Unemployment Compensation Benefits

Line 18. Child Support Payments

Line 19. Cash or Property From Other Household Members. Include monies exchanged to pay household expenses, such as deposits to joint accounts and rental-like payments from children living at home.

Line 20. Total Exempt SP Income. Add Lines 13 through 19 in each Column.

Step 5. Total Support Income is the total of Eligibility Income and Exempt SP Income. If you did not have enough Total Support Income to provide at least one-half of your own support, you are a dependent. The same applies to your spouse. It is presumed that a dependent child does not provide at least one-half of his or her own support.

Line 21. Total Support Income. Add Lines 12 and 20 in each Column.

Step 6. Average Support Cost. In order to determine whether you provide more than one-half of your own support, it is necessary to calculate the Average Support Cost for each family member. This is a mathematical calculation that presumes your income and expenses to support yourself, your spouse and dependent children were equally distributed during 1995. Complete each line in Step 6. Comparing Line 21 to Line 24 determines whether you are a dependent or not. The same comparison applies to your spouse.

Line 22. Number of Household Members. Enter the number of family members including yourself, your spouse and your dependents. Do not include any other persons who may live in your household. The Special Tax Forgiveness rules exclude other persons, even if you may claim those other persons as dependents for Federal Income Tax purposes.

Line 23. Average Support Cost. Divide Line 21, JOINT Column, by Line 22. Round the result to the nearest whole dollar. This amount represents each family member''s share of the income available for support,

Line 24. Minimum Support Cost. Multiply Line 23 by 50% (0.5). Round the result to the nearest whole dollar. This is the amount that you, and your spouse, will compare to your Line 21 to determine if you, and your spouse, are a Claimant or a Dependent.

Step 7. Determining Claimant and/or Dependent Status. A Claimant is eligible for Tax Forgiveness depending on Eligibility Income and allowable dependents, if any. Answer the Questions for Lines 25 and 26 on your SP Worksheet. Follow the instructions for each applicable Question.

A Dependent is not eligible for Tax Forgiveness unless he or she is dependent of a Claimant eligible for Tax Forgiveness.

Specific Instructions for the Pennsylvania Schedule SP.

After completing your SP Worksheet, you will know who in your household is a Claimant and who is a Dependent. You must now certify how you are filing your Pennsylvania tax return and claiming Tax Forgiveness.

Part 1. Certification of Eligibility

Note: The Department is no longer providing a “T” filing status - the joint claim for Tax Forgiveness. With the combined Eligibility Income Table, on page 11, this filing status is no longer needed.

Section A: Filing as “S”, Single or “M”, Married, Filing Separate Returns. Check either Box 1 (Claimant) or Box 2 (Dependent). The box you check depends on your answer to Question on Line 25 of your SP Worksheet.

Box 1. If you are a Claimant, check Box 1 and enter your spouse’s name and Social Security Number in the space provided, even if filing separately. Compare your Eligibility Income from Your Column, Line 12 of your SP Worksheet to the Eligibility Income Table on page 11.

Example 1: You are single with no dependents (only 1 family member). Compare your Eligibility Income to the first (1) line. If your Eligibility Income is $6,300 or less, you receive 100% Tax Forgiveness. If your Eligibility Income is more than $7,200, you do not qualify for any Tax Forgiveness.

Example 2: You are married and your spouse is your dependent (2 family members). Your spouse has no Eligibility Income. Compare your Eligibility Income to the second (2) line. If your Eligibility Income is $9,300 or less, you receive 100% Tax Forgiveness. If your Eligibility Income is more than $10,200, you do not qualify for any Tax Forgiveness. As a dependent of an eligible claimant, your spouse also qualifies for Tax Forgiveness. But since your spouse had no Eligibility Income, there is no need for your spouse to file separately. You should file jointly and complete Section B of Pennsylvania Schedule SP.

Remember: A dependent spouse may not claim any other dependents.

Example 3: You are single with a dependent child. You use the second (2) line of the Eligibility Income Table because there are 2 members in your household.Example 4: You are married with a dependent spouse and 2 dependent children. You have all the income in the household. You use the fourth (4) line of the Eligibility Income Table because there are 4 members in your household. With Eligibility Income of $15,300 or less, you receive100% Tax Forgiveness. With more, than $16,200, you receive no Tax Forgiveness.

Box 2. If you are a Dependent of a person eligible for Tax Forgiveness, check Box 2. Enter the name and Social Security Number of the person claiming you on their PA Schedule SP. In order for you to qualify for Tax Forgiveness, the person claiming you as a dependent must be eligible for Tax Forgiveness. **If that person can not file a PA Schedule SP, neither can you.**

Compare your Eligibility Income to the Eligibility Income Table. As a Dependent, you will **ALWAYS** use the first (1) line. If your Eligibility Income is within the limitations of the Eligibility Income Table, continue completing PA Schedule SP

Example 5: You are an eligible dependent. If your Eligibility Income is $6,300 or less, you receive 100% Tax Forgiveness. If your Eligibility Income is more than $7,200, you do not qualify for any Tax Forgiveness. **Important. As a Dependent, you may not claim any other dependents.**

Section B: Filing as "J", Married, Filing a Joint Return. Check Box 3 if **BOTH** you and your spouse are claimants based on your SP Worksheet AND you both elect to file a joint claim for convenience.

To determine whether you and your spouse should file jointly or separately for Tax Forgiveness, compare your total and individual Eligibility Income amounts to the Eligibility Income Table.

Also use this filing status if one of you is a claimant and the other is a dependent with no taxable income. The dependent spouse would otherwise not have to file a Pennsylvania tax return since he or she has no tax to pay (or forgive). Since the other spouse must file to claim Tax Forgiveness, this **JOINT** status may be used.

If you and your spouse have no dependent children, you will use the second (2) line of the Table. Compare your **JOINT** Eligibility Income to the second line (2 members of the household) of the Eligibility Income Table.

Example 6: If your combined income is $9,300 or less, on a joint claim you and your spouse receive 100% Tax Forgiveness. If your combined Eligibility Income is more than $9,300, you should consider filing separate returns. Filing separately provides the maximum amount of Tax Forgiveness allowable.

Example 7: You have $6,750 of Eligibility Income. Your spouse has $5,900. You have no dependent children. On separate returns, you receive Tax Forgiveness of 50% and your spouse receives 100%. On a joint claim with $12,650 of Eligibility Income, you receive no Tax Forgiveness.

If you and your spouse have dependent children, you use the line on the Table that equals the number of allowable members in your household.

Example 8: You and your spouse have 2 children. Compare your Joint Eligibility Income to the fourth line (4 members of the household) of the Eligibility Income Table. If your combined amount is $15,300 or less, on a joint claim you and your spouse receive 100% Tax Forgiveness.

Remember: To receive the most Tax Forgiveness allowable, you may wish to file separate returns.

How Many Dependents May Be Claimed? In order to claim a dependent child, you must provide at least one-half of their support. Divide your Total Support Income amount (Line 21 of your SP Worksheet) by the Average Support Cost (Line 23 of your SP Worksheet). Round the result to the nearest whole number. This represents the number of persons you support with your income, including yourself.

Example 9: You have income of $10,800 and your wife has $8,800. You have 3 dependent children. Together, you do not qualify for any Tax Forgiveness since $19,600 exceeds the maximum income for a family of 5 ($19,200). Your Average Support Cost is $3,920 ($19,600 ÷ 5). You can support yourself and 2 children ($10,800 ÷ $3,920 = 2.7, rounded to 3). Your spouse can support herself and I child ($8,800 ÷$3,920 = 2.2, rounded to 2). On separate returns, you each receive 100% Tax Forgiveness.

Example 10: You have $8,500 of Eligibility Income. Your spouse has $9,650 of Eligibility Income. You have 2 dependent children. On separate returns, you can claim only 1 child and you receive 100% Tax Forgiveness. Using the second (2) line of the Table, $8,500 is less than $9,300. Your spouse can only claim the other child and receives 60% Tax Forgiveness, also using the second (2) line of the Table. Your spouse cannot claim both children since her income is sufficient to support only 2 persons. If you elected to file a joint claim, your combined Eligibility Income of $18,150 would not allow any Tax Forgiveness. $18,150 with 4 household members exceeds the Table maximum amount of $16,200.

Example 11. You have income of $13,300 and your spouse has $6,300. You have 3 children. Together, you do not qualify for any Tax Forgiveness since $19,600 exceeds the maximum income for a family of 5 ($19,200). Your Average Support Cost is $3,920 ($19,600 ÷ 5). You can support yourself and 2 children ($13,300 ÷ $3,920 = 3.4 rounded to 3). Your spouse can support himself and 1 child ($6,300 ÷ $3,920 = 1.6, rounded to 2). On separate returns, you receive no Tax Forgiveness, because $13,300 exceeds the maximum allowance for 3 household members (you and 2 children) of $13,200. You cannot claim a third child because your income does not permit you to support yourself and 3 children. Your spouse receives 100% Tax Forgiveness because $6,300 is less than the minimum allowance for 2 household members of $9,300.

Once you and your spouse have decided how to file, check either Box 2 on your separate returns or Box 3 for a joint claim.

Section C: Filing as "F", the Final Pennsylvania Return for a deceased individual. Check Box 4 if the person for whom you are filing was not a dependent. For the purpose of eligibility, use all the income earned, received or credited to the decedent through the date of death. The same calculations apply to a decedent as to others in determining eligibility for Tax Forgiveness. Usually, a decedent is not a dependent unless he or she lived most of the year and received more than one-half of his or her support from another person. A decedent does not claim any dependents unless he or she lived most of the year.

PART II. Number of Household Members for Tax Forgiveness Purposes. If you are single with no dependents, enter "1" on Line 1 and Line 4. Continue to **PART III.** You are the only household member

If you and your spouse are **BOTH** eligible, based on your SP Worksheet, and you have no dependents, enter "2" on Line 1 and Line 4. Continue to **PART III. Important**. If you (and your spouse on a joint PA Schedule SP) have dependents, you do not complete Line 2 since you entered "2" on Line 1. You will complete Line 3 for your dependents.

Follow the instructions for completing **PART II.** Enter all the information required. If BOTH you and your spouse are eligible for Tax Forgiveness and have dependent children, you **MAY NOT** claim the same child on your separate Pennsylvania Schedules SP.

PART III. Calculating Your Tax Forgiveness Credit. You will need your SP Worksheet and the Eligibility Income Table to complete this PART.

Line 1. Eligibility Income. Follow the instructions on the PA Schedule SP for this line.

Line 2. Tax Liability. Enter the amount of your Tax Due from your Pennsylvania tax return. This is your tax due BEFORE any credits.

Line 3. Percentage of Tax Forgiveness. Using your total Number of Household Members (Line 4, Part II) and your Eligibility Income Line 1, Part III), find your percentage of Tax forgiveness on the Eligibility Income Table on Page 11. Enter this percentage as a decimal here.

Example 12: With 4 Family Members and Eligibility Income of $15,547, the Percentage of Tax Forgiveness is 70% or 0.70.

Line 4. Amount Of Tax Forgiveness Credit. Multiply Line 2 by the decimal on Line 3. Round to the nearest dollar. Enter the result here. This is the Tax Forgiveness Credit you may take on Line 8d of your PA-40EZ. You have completed your PA Schedule SP Double check all your calcula-tions before filing your Pennsylvania tax return.

Individual's "Use Tax"' Responsibilities.

An individual is responsible for reporting and paying the 6%PA Use Tax directly to the PA Department of Revenue for use of any taxable, tangible personal property, services and hotel occupancies within Pennsylvania. Use Tax is due if such property/service is subject to the sales tax and no equivalent amount of sales tax has been paid to the seller. A 1% local Use Tax also applies if the property/service is for use within a county that has imposed a Local.Sales and Use Tax.

Use Tax is due on mail orders, "800" number orders and other out-of- state purchases of taxable items when the seller is not licensed to collect sales tax or when Pennsylvania Sales Tax has not been paid. If Sales, Use or Hotel Occupancy Tax is not paid, the Department may issue an assessment for use tax liability upon which both penalty and interest charges may be imposed.

If you pay sales tax on an item in another state, Pennsylvania will grant you a credit up to the amount of your sales tax liability. Report the 6% PA Sales Tax liabilities (and the 1% local tax, if applicable) on a PA-1, PA Use Tax Return. To obtain a PA-1, contact a Revenue District Office or see Forms Ordering on page 8.

All purchases or leases of tangible personal property and certain enumerated services are taxable unless an item qualifies for exemption from tax. Generally, purchases of food from grocery stores, utilities for residential consumption, medicine and clothing for everyday wear qualify for an exemption from tax. For more specific information on taxable items, contact the PA Department of Revenue, Office of Chief Counsel, Dept. 281061, Harrisburg, PA 17128-1061 or one of the Revenue District Offices listed on Page 2.

DONATIONS

Do Something Wild

WILD RESOURCE CONSERVATION FUND

You have the chance to *"Do Something Wild"* and help protect Pennsylvania's nongame wildlife and native wild plants by making a contribution of your state refund on Line 12c of your PA-40EZ. This special nonprofit fund is designed to help the state's resource agencies protect and restore these unique state treasures – our native wild plants and nongame wildlife.

To make your refund contribution, simply designate on Line 12c **part** or all of your tax overpayment to the Wild Resource Conservation Fund.

UNITED STATES OLYMPIC COMMITTEE, PA DIVISION

You have the opportunity to support American athletes in the Olympic Games by making a contribution from your state refund on Line 12d of your PA-40EZ.

To make your refund contribution, simply designate on Line 12d a **part** or **all** of your refund.

If you are not receiving a refund and wish to contribute ***PLEASE DO NOT ALTER YOUR TAX RETURN.*** You may send a check or money order payable to: Pennsylvania Wild Resource Conservation Fund, P.O. Box 1467, Harrisburg, PA 17120-1467 OR Olympic Committee, P.O. Box 1994, Colorado Springs, Co. 80977-1994. Contributions may be claimed as charitable deductions on your Federal tax return next year, if you itemize. Consult your IRS instructions for more details.

ELIGIBILITY INCOME TABLE

FIND YOUR NUMBER OF FAMILY MEMBERS IN THIS COLUMN

IF YOUR TOTAL ELIGIBILITY INCOME FROM YOUR PA SCHEDULE SP DOES NOT EXCEED:

FAMILY MEMBERS	TOTAL ELIGIBILITY INCOME									
1	6,300	6,400	6,500	6,600	6,700	6,800	6,900	7,000	7,100	7,200
2	9,300	9,400	9,500	9,600	9,700	9,800	9,900	10,000	10,100	10,200
3	12,300	12,400	12,500	12,600	12,700	12,800	12,900	13,000	13,100	13,200
4	15,300	15,400	15,500	15,600	15,700	15,800	15,900	16,000	16,100	16,200
5	18,300	18,400	18,500	18,600	18,700	18,800	18,900	19,000	19,100	19,200
6	21,300	21,400	21,500	21,600	21,700	21,800	21,900	22,000	22,100	22,200
7	24,300	24,400	24,500	24,600	24,700	24,800	24,900	25,000	25,100	25,200
8	27,300	27,400	27,500	27,600	27,700	27,800	27,900	28,000	28,100	28,200
9	30,300	30,400	30,500	30,600	30,700	30,800	30,900	31,000	31,100	31,200
10	33,300	33,400	33,500	33,600	33,700	33,800	33,900	34,000	34,100	34,200

THEN YOUR PERCENTAGE OF TAX FORGIVENESS AND DECIMAL EQUIVALENT IS:

PERCENTAGE OF TAX FORGIVENESS	100%	90%	80%	70%	60%	50%	40%	30%	20%	10%
	1.0	.90	.80	.70	.60	.50	.40	.30	.20	.10

SCHOOL DISTRICT	CODE
ADAMS	
Bermudian Springs	01110
Conewago Valley	01160
Fairfield Area	01305
Gettysburg Area	01375
Littlestown Area	01520
Upper Adams	01852
ALLEGHENY	
Allegheny Valley	02060
Avonworth	02075
Baldwin Whitehall	02110
Bethel Park	02125
Brentwood Borough	02145
Carlynton	02160
Chartiers Valley	02175
Clairton	02190
Cornell	02210
Deer Lakes	02225
Duquesne City	02250
East Allegheny	02280
Elizabeth Forward	02315
Fort Cherry	63240
Fox Chapel Area	02391
Gateway	02410
Hampton Township	02460
Highland	02475
Keystone Oaks	02500
McKeesport Area	02600
Montour	02630
Moon Area	02634
Mount Lebanon	02640
North Allegheny	02685
Northgate	02687
North Hills	02690
Penn Hills	02735
Penn-Trafford	65710
Pine-Richland	02100
Pittsburg	02745
Plum Borough	02750
Quaker Valley	02775
Riverview	02820
Shaler Area	02830
South Allegheny	02865
South Fayette Township	02870
South Park	02875
Steel Valley	02883
Sto Rox	02885
Upper Saint Clair Township	02920
West Alleghen	02940
West Jefferson Hills	02955
West Mifflin Area	02960
Wilkinsburg Borough	02980
Woodland Hills	02990
ARMSTRONG	
Allegheny Clarion Valley	16030
Apollo-Ridge	03060
Armstrong	03085
Freeport Area	03305
Karns City Area	10360
Kiski Area	65440
Leechburg Area	03450
Redbank Valley	16800
BEAVER	
Aliquippa Borough	04050
Ambridge Area	04070
Beaver Area	04120
Big Beaver Falls Area	04150
Blackhawk	04160
Center Area	04190
Ellwood City Area	37200
Freedom Area	04285
Hopewell Are	04410
Midland Borough	04530
Monaca	04545
New Brighton Area	04565
Riverside Beaver County	04585
Rochester Area	04690
Southside Area	04740
Western Beaver County	04930
BEDFORD	
Bedford Area	05100
Chestnut Ridge	05150
Claysburg-Kimmel	07150
Everett Area	05300
Northern Bedford Count	05600
Tussey Mountai	05800

SCHOOL DISTRICT	CODE
BERKS	
Antietam	06050
Boyertown Area	06075
Brandywine Heights Area	06085
Conrad Weiser Area	06110
Daniel Boone Area	06150
Exeter Township	06200
Fleetwood Area	06250
Governor Mifflin	06300
Hamburg Area	06350
Kutztown Area	06400
Muhlenberg Township	06550
Oley Valley	06650
Reading	06700
Schuylkill Valley	06750
Tulpehocken Area	06800
Twin Valley	06810
Upper Perkiomen	46860
Wilson	06910
Wyomissing	06935
BLAIR	
Altoona Area	07050
Bellwood Antis	07100
Claysburg-Kimmel	07150
Hollidaysburg Area	07350
Spring Cove	07750
Tyrone Area	07800
Williamsburg Community	07900
BRADFORD	
Athens Area	08050
Canton Area	08100
Northeast Bradford County	08300
Sayre Area	08600
Towanda Area	08650
Troy Area	08665
Wyalusing Area	08900
BUCKS	
Bensalem Township	09100
Bristol Borough	09130
Bristol Township	09135
Centennial	09200
Central Bucks	09210
Council Rock	09235
Easton Area	48330
Morrisville Borough	09720
Neshaminy	09750
New Hope Solebury	09760
North Penn	46570
Palisades	09800
Pennridge	09810
Pennsbury	09820
Quakertown Community	09840
Soudertown Area	46710
BUTLER	
Allegheny Clarion Valley	16030
Butler Area	10125
Freeport Area	03305
Karns City Area	10360
Mars Area	10500
Moniteau	10535
Seneca Valley	10790
Slippery Rock Area	1075O
South Butler County	10780
CAMBRIA	
Blacklick Valley	11060
Cambria Heights	11120
Central Cambria	11130
Conemauqh Valley	11140
Ferndale Area	11200
Forest Hills	11220
Glendale	17300
Greater Johnstown	11250
Northern Cambria	11450
Penn Cambria	11600
Portage Area	11630
Richland	11650
Westmont Hilltop	11850
Windber Area	56910
CAMERON	
Cameron County	12770
CARBON	
Hazleton Are	40330
Jim Thorpe Area	13500
Lehighton Area	13550

SCHOOL DISTRICT	CODE
Palmerton Area	13650
Panther Valley	13660
Weatherly Aria	13900
CENTRE	
Bald Eagle Area	14100
Bellefonte Area	14110
Keystone Central	18360
Penns Valley Area	14700
Philipsburg-Osceola Area	17700
State College Area	14800
Tyrone Area	07800
CHESTER	
Avon Grove	15050
Coatesville Area	15190
Downingtown Area	15200
Great Valley	15350
Kennett Consolidated	15400
Octorara Area	15650
Owen J. Roberts	15660
Oxford Area	15670
Phoenixville Area	15720
Spring Ford Area	46730
Tredyffrin Easttown	15780
Twin Valley	06810
Unionville-Chadds Ford	15850
West Chester Area	15900
CLARION	
Allegheny Clarion Valley	16030
Armstrong	03085
Clarion Area	16120
Clarion-Limestone Area	16170
Keystone	16650
North Clarion County	16750
Redbank Valley	16800
Union	16900
CLEARFIELD	
Clearfield Area	17100
Curwensville Area	17180
Dubois Area	17200
Glendale	17300
Harmony Area	17350
Moshannon Valley	17500
Philipsburg-Osceola Area	17700
Purchase Line	32730
West Branch Area	17900
CLINTON	
Jersey Shore Area	41400
Keystone Central	18360
West Branch Area	17900
COLUMBIA	
Benton Area	19100
Berwick Area	19110
Bloomsburg Area	19120
Central Columbia	19150
Millville Area	19500
Mount Carmel Area	49510
North Schuylkil	54500
Southern Columbia Area	19750
CRAWFORD	
Conneaut	20103
Corry Area	25145
Crawford Central	20135
Jamestown Area	43360
Penncrest	20470
Titusville Area	61720
Union City Area	25910
CUMBERLAND	
Big Spring	21050
Camp Hill	21100
Carlisle Area	21110
Cumberland Valley	21160
East Pennsboro Area	21250
Mechanicsburg Area	21650
Shippensburg Area	21800
South Middleton	21830
West Shore	21900
DAUPHIN	
Central Dauphin	22140
Derry Township	22175
Halifax Area	22250
Harrisburg City	22Z75
Lower Dauphin	24400

SCHOOL DISTRICT	CODE
Middletown	22600
Millersburg Are	22610
Steelton Highspire	22800
Susquehanna Township	22830
Susquenita	50600
Upper Dauphin Area	22900
Williams Valley	54880
DELAWARE	
Chester Upland	23123
Chichester	23130
Garnet Valley	23410
Haverford Township	23450
Interboro	23510
Marple Newtown	23550
Penn Delco	23690
Radnor Township	23760
Ridley	23770
Rose Tree Media	23790
Southeast Delco	23840
Springfield	23850
Unionville-Chadds Ford	15850
Upper Darby	23945
Wallingford Swarthmore	23960
West Chester Area	15900
William Penn	23965
ELK	
Brockway Area	33070
Forest Area	27200
Johnsonburg Area	24350
Kane Area	42230
Ridgway Area	24600
Saint Marys Area	24800
ERIE	
Corry Area	25145
Erie City	25260
Fairview	25330
Fort Leboeuf	25355
General McLane	25390
Girard	25405
Harbor Creek	25435
Iroquois	25655
Millcreek Township	25760
North East	25830
Northwestern	25850
Union City Area	25910
Wattsburg Area	25970
FAYETTE	
Albert Gallatin Area	26030
Belle Vernon Area	65060
Brownsville Area	26080
Connellsville Area	26130
Frazier	26290
Laurel Highlands	26400
Southmoreland	65750
Uniontown Area	26800
FOREST	
Forest Area	27200
FRANKLIN	
Chambersburg Area	28130
Fannett-Metal	28200
Greencastle-Antrim	28300
Shippensburg Area	21800
Tuscarora	28600
Waynesboro Area	28900
FULTON	
Central Fulton	29130
Forbes Road	29230
Southern Fulton	29750
GREENE	
Carmichaels Area	30130
Central Greene	30140
Jefferson-Morgan	30350
Southeastern Greene	30650
West Greene	30850
HUNTINGDON	
Huntingdon Area	31250
Juniata Valley	31280
Mount Union Area	31600
South Huntingdon County	31750
Tussey Mountain	05800
Tyrone Area	07800

Part-Year Residents who moved out of Pennsylvania during 1995 use code 99999.

SCHOOL DISTRICT	CODE
INDIANA	
Apollo-Ridge	03060
Armstrong	03085
Blairsville-Saltsbur	32110
Harmony	17350
Homer Center	32330
Indiana Area	32370
Marion Center Area	32520
Penns Manor Area	32630
Punxsutawney Area	33800
Purchase Line	32730
United	32800
JEFFERSON	
Brockway Area	33070
Brookville Are	33080
Clarion-Limestone Area	16170
Dubois Are	17200
Punxsutawney Area	33800
JUNIATA	
Greenwood	50300
Juniata County	34360
LACKAWANNA	
Abington Heights	35030
Carbondale Area	35130
Dunmore	35220
Forest City Regional	58300
Lackawanna Trail	66500
Lakeland	35460
Mid Valley	35550
North Pocono	35650
Old Forge	35660
Riverside	35700
Scranton City	35740
Valley View	35840
LANCASTER	
Cocalico	36130
Columbia Borough	36150
Conestoga Valley	36170
Donegal	36220
Eastern Lancaster County	36230
Elizabethtown Area	36240
Ephrata Area	36260
Hempfield	36310
Lampeter-Strasburg	36360
Lancaster	36400
Manheim Central	36440
Manheim Township	36450
Octorara Area	15650
Penn Manor	36520
Pequea Valley	36530
Solanco	36700
Warwick	36900
LAWRENCE	
Blackhawk	04160
Ellwood City Area	37200
Laurel	37400
Mohawk Area	37500
Neshannock Townshi	37520
New Castle Are	37530
Shenango Area	37620
Union Area	37700
Wilmington Area	37800
LEBANON	
Annville Cleona	38030
Cornwall Lebanon	38130
Eastern Lebanon County	38230
Lebanon	38460
Northern Lebanon	38500
Palmyra Area	38530
LEHIGH	
Allentown City	39030
Bethlehem Area	48100
Catasauqua Area	39130
East Penn	39230
Northern Lehigh	39450
Northwestern Lehigh	39460
Parkland	39510
Salisbury Township	39560
Southern Lehigh	39570
Whitehall Coplay	39780
LUZERNE	
Berwick Area	19110
Crestwood	40140
Dallas	40160
Greater Nanticoke Area	40260
Hanover Area	40300
Hazleton Area	40330
Lake-Lehman	40390
Northwest Area	40600
LYCOMING	
Canton Area	08100
East Lycoming	41200
Jersey Shore Area	41400
Loyalsock Township	41420
Montgomery Area	41500
Montoursville Area	41510
Muncy	41530
South Williamsport Area	41610
Southern Tioga	59700
Wellsboro Area	59850
Williamsport Area	41720
MCKEAN	
Bradford Area	42080
Kane Area	42230
Oswayo Valley	53750
Otto Eldre	42600
Port Allegany	42630
Smethport Area	42750
MERCER	
Commodore Perry	43130
Crawford Central	20135
Farrell Area	43250
Greenville Area	43280
Grove City Area	43290
Hermitage	43330
Jamestown Area	43360
Lakeview	43390
Mercer Area	43500
Reynolds	43530
Sharon City	43560
Sharpsville Area	43570
West Middlesex Area	43750
Wilmington Area	37800
MIFFLIN	
Mifflin County	44460
Mount Union Area	31600
MONROE	
East Stroudsburg Area	45200
Pleasant Valley	45520
Pocono Mountain	45540
Stroudsburg Area	45600
MONTGOMERY	
Abington	46030
Boyertown Area	06075
Bryn Athyn Borough	46050
Cheltenham Township	46130
Colonial	46160
Hatboro-Horsham	46360
Jenkintown	46380
Lower Merion	46450
Lower Moreland Township	46460
Methacton	46530
Norristown Area	46560
North Penn	46570
Perkiomen Valley	46610
Pottsgrove	46630
Pottstown	46640
Souderton Area	46710
Springfield Township	46720
Spring Ford Area	46730
Upper Dublin	46830
Upper Merion Area	46840
Upper Moreland Township	46850
Upper Perkiomen	46860
Wissahickon	46930
MONTOUR	
Danville Area	47180
Warrior Run	49800
NORTHAMPTON	
Bangor Area	48080
Bethlehem Area	48100
Catasauqua Area	39130
Easton Area	48330
Nazareth Area	48480
Northampton Area	48490
Northern Lehigh	39450
Pen Argyl Area	48560
Saucon Valley	48600
Wilson Area	48860
NORTHUMBERLAND	
Danville Area	47180
Line Mountain	49350
Milton Are	49500
Mount Carmel Area	49510
Shamokin Are	49650
Shikellamy	49660
Southern Columbia Area	19750
Warrior Run	49800
PERRY	
Fannett-Metal	28200
Greenwood	50300
Newport	50400
Susquenita	50600
West Perry	50800
PHILADELPHIA	
Philadelphia City	51500
PIKE	
Delaware Valley	52200
East Stroudsburg Area	45200
Wallenpaupack Area	64830
POTTER	
Austin Area	53030
Coudersport Area	53130
Galeton Area	53280
Keystone Central	18360
Northern Potter	53550
Oswayo Valley	53750
Port Allegany	42630
SCHUYLKILL	
Blue Mountain	54080
Hazleton Area	40330
Mahanoy Area	54450
Minersville Area	54470
North Schuylkill	54500
Panther Valley	13660
Pine Grove Area	54600
Pottsville Area	54610
Saint Clair Area	54680
Shenandoah Valley	54720
Schuylkill Haven Area	54730
Tamaqua Area	54760
Tri Valley	54780
Williams Valley	54880
SNYDER	
Midd-West	55500
Selinsgrove	55710
SOMERSET	
Berlin Brothersvalley	56100
Conemaugh Township Area	56180
Meyersdale Area	56520
North Star	56550
Rockwood Area	56630
Salisbury Elk Lick	56700
Shade-Central City	56720
Shanksville-Stonycreek	56740
Somerset Area	56770
Turkeyfoot Valley Area	56840
Windber Area	56910
SULLIVAN	
Sullivan County	57630
SUSQUEHANNA	
Blue Ridge	58100
Elk Lake	58250
Forest City Regional	58300
Montrose Area	58450
Mountain View	58460
Susquehanna Community	58650
TIOGA	
Canton Are	08100
Galeton Area	53280
Northern Tioga	59600
Southern Tioga	59700
Wellsboro Area	59850
UNION	
Lewisburg Area	60400
Mifflinburg Area	60500
Milton Area	49500
Warrior Run	49800
VENANGO	
Allegheny Clarion Valley	16030
Cranberry Area	61130
Forest Area	27200
Franklin Area	61220
Oil City Area	61620
Penncrest	20470
Titusville Area	61720
Valley Grove	61860
WARREN	
Corry Area	25145
Titusville Area	61720
Warren County	62830
WASHINGTON	
Avella Area	63050
Bentworth	63090
Bethlehem Center	63100
Brownsville Area	26080
Burgettstown Area	63120
California Area	63150
Canon McMillan	63170
Charleroi	63180
Chartiers Houston	63190
Fort Cherry	63240
McGuffey	63390
Peters Township	63650
Ringgold	63700
Trinity Area	63800
Washington	63880
WAYNE	
Forest City Regional	58300
North Pocono	35650
Susquehanna Community	58650
Wallenpaupack Area	64830
Wayne Highlands	64870
Western Wayne	64890
WESTMORELAND	
Belle Vernon Area	65060
Blairsville-Saltsburg	32110
Burrell	65070
Derry Area	65160
Franklin Regional	65260
Greater Latrobe	65310
Greensburg Salem	65320
Hempfield Area	65380
Jeannette City	65410
Kiski Area	65440
Leechburg Area	03450
Ligonier Valley	65490
Monessen City	65580
Mount Pleasant Area	65590
New Kensington Arnold	65630
Norwin	65650
Penn-Trafford	65710
Southmoreland	65750
Yough	65890
WYOMING	
Elk Lake	58250
Lackawanna Trail	66500
Lake-Lehman	40390
Tunkhannock Area	66750
Wyalusing Area	08900
Wyoming Area	40920
YORK	
Central York	67130
Dallastown Area	67160
Dover Area	67180
Eastern York	67220
Hanover Public	67280
Northeastern York	67440
Northern York County	67460
Red Lion Area	67550
South Eastern	67620
South Western	67640
Southern York County	67650
Spring Grove Area	67670
West Shore	21900
West York Area	67850
York City	67900
York Suburban	67940

Part-Year Residents who moved out of Pennsylvania during 1995 use code 99999.