1102410055

PA SCHEDULE G-R

Reconciliation of Taxes Paid to Other States or Countries

PA-40 G-R (10-11) (FI)
PA DEPARTMENT OF REVENUE **20** _____

OFFICIAL USE ONLY

START HERE

a. Name of taxpayer claiming the credit

Social Security Number (shown first on Form PA-40)

Social Security Number (of taxpayer claiming credit)

b. . . . . .

c. Total number of PA Schedules G-R . . . . . .

d. Totals for all PA Schedules G-R

ENTER AMOUNTS IN WHOLE DOLLARS ONLY ON THIS FORM

	A. Two Character State Code	B. Fill in Oval if from Consolidated Return	C. Income Subject to Tax in Other State or Country – Schedule G-S Total of Column B Lines 2c through 2e and/or Schedule G-L Total of Column B Lines 2c through 2j	D. Tax Paid to Other State or Country – Schedule G-S and/or Schedule G-L line 4b	E. Credit Allowable for PA – Schedule G-S and/or Schedule G-L Line 6	
1.						1.
2.						2.
3.						3.
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5.						5.
6.						6.
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21. TOTALS (this page)						21.

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INSTRUCTIONS

PA SCHEDULE G-R

Reconciliation of Taxes Paid to Other States or Countries

PA-40 G-R (10-11) (FI)

PA DEPARTMENT OF REVENUE

The purpose of PA Schedule G-R is to summarize all PA Schedules G-S and/or G-L filed with the PA-40, Pennsylvania Personal Income Tax Return, in order for the Department to be able to provide other state income tax data to states requesting the information. PA Schedule G-R must be completed or any credits listed on PA Schedules G-S and/or G-L will be denied. PA Schedule G-R and PA Schedules G-S or G-L are required to be included with all PA-40 returns claiming the Resident Credit on Line 22 of the PA-40 return.

IMPORTANT: Do not submit this schedule with Form PA-41, Pennsylvania Fiduciary Income Tax Return, or Form PA-20S/PA-65, PA S Corporation/Partnership Information Return.

INSTRUCTIONS

Enter amounts in whole dollars only.

IMPORTANT: If you claim a resident credit on PA Schedule G-S or PA Schedule G-L, you will need those schedules to complete PA Schedule G-R.

Line a. Enter the name of the taxpayer claiming the credit from the PA Schedules G-S and/or G-L. Enter the Social Security Number of the taxpayer listed first on the PA-40 return.

Line b. Enter the Social Security Number of the taxpayer claiming the credit.

CAUTION: You cannot file a joint PA Schedule G-R unless you are able to file a joint PA Schedule G-S or PA Schedule G-L.

Line c. If more than one PA Schedule G-R is required to list all the states or countries in which a taxpayer is claiming a resident credit for taxes paid to another state or country, enter the number of PA Schedules G-R included by the taxpayer shown on Line b.

Line d. Enter the totals for Columns C, D, and E by adding Line 21 for each PA Schedule G-R included by the taxpayer shown on Line b. Enter the amount from Column E on Line 22 of the PA-40 return.

Column A. For Lines 1 through 20, enter the two-character state or jurisdiction U.S. Postal Code for each state or country in which you claimed a credit for taxes paid. Use the following list of U.S. Postal Codes to complete this column:

Alabama	AL	Kansas	KS	New Jersey	NJ	Virginia	VA
Arizona	AZ	Kentucky	KY	New Mexico	NM	Washington, DC	DC
Arkansas	AR	Louisiana	LA	New York	NY	West Virginia	WV
California	CA	Maine	ME	North Carolina	NC	Wisconsin	WI
Colorado	CO	Maryland	MD	North Dakota	ND	American Samoa	AS
Connecticut	CT	Massachusetts	MA	Ohio	OH	Guam	GU
Delaware	DE	Michigan	MI	Oklahoma	OK	Northern Mariana Island	MP
Georgia	GA	Minnesota	MN	Oregon	OR	Puerto Rico	PR
Hawaii	HI	Mississippi	MS	Rhode Island	RI	U.S. Virgin Islands	VI
Idaho	ID	Missouri	MO	South Carolina	SC	All Other Foreign Countries	OC
Illinois	IL	Montana	MT	Tennessee	TN		
Indiana	IN	Nebraska	NE	Utah	UT		
Iowa	IA	New Hampshire	NH	Vermont	VT		

CAUTION: Do not use any codes other than the two-character codes listed above. The Department will not recognize any other codes. Use of other codes may result in denial of credits and/or notices from PA or other states. For example, when using "various" to claim the resident credit for taxes paid to other foreign countries on PA Schedules G-S or G-L, the only acceptable code is "OC." In this instance "VA" for various is not acceptable nor is "FC" for foreign country. In addition, "VAR" or "VA" is not an acceptable code for reporting credits from multiple states on PA Schedule G-S or G-L. "VA" is acceptable only for reporting credits from Virginia. A separate PA Schedule G-S or G-L must be completed for each state, and each state must be reported as a separate line item on PA Schedule G-R.

Column B. For Lines 1 through 20, fill in the oval if the return filed in the other state or country was filed as part of a consolidated, composite or group filing. A consolidated, composite or group filing will be indicated on Line 1 of the PA Schedule G-L.

NOTE: If the credit being claimed was passed through from a PA S Corporation or was as a result of a return filed on behalf of the partner by a partnership, fill in this oval.

Column C. For Lines 1 through 20, you must obtain the amount of income subject to tax in the other state or country from PA Schedule G-S or PA Schedule G-L. If you are filing and including PA Schedule G-S, add the amounts from Lines 2c through 2e for Column B of PA Schedule G-S. If you are filing and including PA Schedule G-L, add the amounts from Lines 2c through 2j for Column B of PA Schedule G-L. For Line 21, add the amounts on Lines 1 through 20 in Column C and enter the amount in the space provided.

NOTE: If an amount on Lines 2f, 2g, or 2h on PA Schedule G-L indicates a loss, add the loss with the income reported on Lines 2c, 2d, 2e, 2i and 2j.

Column D. For Lines 1 through 20, enter the amount of tax paid to the other state or country from Line 4b of each PA Schedule G-S or PA Schedule G-L. For Line 21, add the amounts on Lines 1 through 20 in Column D and enter the amount in the space provided.

Column E. For Lines 1 through 20, enter the amount of the credit allowable for PA from Line 6 of each PA Schedule G-S or PA Schedule G-L. For Line 21, add the amounts on Lines 1 through 20 in Column E and enter the amount in the space provided.

IMPORTANT: Do not use **FC** for foreign countries not listed. Do not use **VAR** for various. Using incorrect codes may result in erroneous billings by other states.

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