

PA SCHEDULE SP
Special Tax Forgiveness Credit

PA-40 SP (09/00) (I)
PA DEPARTMENT OF REVENUE

2000

0001110022

OFFICIAL USE ONLY

Name as shown on your PA tax return:

Social Security Number:

Spouse's Name (even if filing separately):

Spouse's Social Security Number:

Part A. Type Filer for Tax Forgiveness.

UNMARRIED. Fill in this oval and the Unmarried or Separated oval on PA-40, Line 20a. Also fill in the appropriate oval below that describes your situation.

Single. Unmarried on December 31, 2000. Also, fill in this oval if divorced.

Single and claimed as a dependent on my parents' PA Schedule SP. Enter your parents' Social Security Numbers and names.

SSN: Name:

SSN: Name:

SEPARATED. Fill in this oval and the Unmarried or Separated oval on PA-40, Line 20a if you are separated pursuant to a written agreement, or married, but separated and living apart for the last six months of 2000.

DECEASED. Fill in this oval if filing for a decedent. Also, fill in the Deceased oval on PA-40, Line 20a.

MARRIED. Fill in this oval and the Married oval on PA-40, Line 20a. Also fill in the appropriate oval below that describes your situation.

Married and claiming Tax Forgiveness together with my spouse.

Married and filing separate PA tax returns. Enter spouse's Social Security Number and name above.

Married with a spouse who is a dependent on his or her parents' PA Schedule SP. Enter spouse's parents' Social Security Numbers and names.

SSN: Name:

SSN: Name:

Married with a spouse who is a dependent on the Federal Income Tax return of another person. Enter the Social Security Number and name of the person claiming your spouse.

SSN: Name:

Separated and living apart from my spouse, but for less than six months of 2000. Enter spouse's Social Security Number and name above.

Part B. Dependent Children. Provide all the information for each dependent child. Attach additional sheets if needed.

1.	Dependent's Name	Age	Relationship	Social Security Number	Total Income

Important: Only claim a child that you claim as your dependent on your Federal Income Tax return.

2. Number of dependents for PA Schedule SP. Enter on PA-40, Line 20b. 2.

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

If filing as Married, use the **Your Income** and **Spouse Income** columns. Add the totals and use the JOINT Income total.

	Your Income	Spouse Income
1. PA Taxable Income from your PA-40. 1.		

Report income that is not taxable for PA purposes on Lines 2 through 10. See the instructions.

2. Nontaxable interest, dividends, and gains. 2.		
3. Alimony. 3.		
4. Insurance proceeds and inheritances. 4.		
5. Gifts, awards, and prizes. 5.		
6. Nonresident income. 6.		
7. Nontaxable military income. Do Not Include Combat Pay. ... 7.		
8. Nontaxable Gain from the sale of a residence. 8.		
9. Nontaxable educational assistance. 9.		
10. Cash receipts, for personal purposes, from outside your home. 10.		

11. **Total Eligibility Income.** Add Lines 1 through 10.

Enter on PA-40, Line 21. 11.

Total	Total	Joint Income

If filing as Unmarried or Separated or for a Decedent, use Eligibility Income Table 1.
If filing as Married use Eligibility Income Table 2.

Part D. Calculating Your Tax Forgiveness.

12. PA Tax Liability from your PA-40, Line 13. 12.

13. Less Resident Credit from your PA-40, Line 23. 13.

14. Net PA Tax Liability. Subtract Line 13 from Line 12. 14.

15. Percentage of Tax Forgiveness using your dependents from Part B, Line 2 and your Eligibility Income from Part C, Line 11. •

Enter the decimal.

16. **Tax Forgiveness Credit.** Multiply Line 14 by the decimal on Line 15. Enter on PA-40, Line 22 16.

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