

Instructions for Schedule PA-40X

Amended Pennsylvania Personal Income Tax Schedule

When To Use

An amended PA-40 Personal Income Tax Return and Schedule PA-40X should not be used to make corrections to a tax return if the amended return will be filed within four months of the end of three years from the due date of the original return (not including extensions). In such cases, it is recommended that a Petition for Refund (REV-65) be filed in order to protect appeal rights. Although amended returns may be filed up to three years from the due date of the original return or extended due date, the department is under no obligation to act upon amended returns. However, if an REV-65 is filed, the Board of Appeals must act on the petition within six months of the date of filing the petition.

General Information

Purpose of Schedule

Use Schedule PA-40X to report any changes - increases or (decreases) in income, unreimbursed business expenses, other deductions, withholdings, estimated payments and tax credits that are discovered after filing an original or other amended return with the department.

Filing Tip:

Schedule PA-40X is not a stand-alone form and must be filed with a PA-40 indicating it is an amended return.

Other Amended PA-40 Instructions

Filing Status

If the residency status or filing status has been changed on the amended return, enter an explanation for the change in Part III of the schedule.

A surviving spouse that is required to file a single return after initially filing a joint return with a deceased spouse must complete the Schedule PA-40X and fill in the Amended Return oval on the PA-40.

Schedule PA-40X Line Instructions

Name

Enter the name of the primary taxpayer (person shown first) on the original PA-40, Personal Income Tax Return, filed with the department.

Social Security Number

Enter the Social Security number of the primary taxpayer from the original PA-40, Personal Income Tax Return.

Filing Tips:

Do not include W-2s or PA schedules as originally filed or previously amended with this schedule or amended return.

Please write "Amended" on the top center of any amended schedule included with the amended return.

PART I

Lines 1a through 8

Column (A)

Enter the amounts of income or unreimbursed business expenses from your original PA-40 or most recently amended PA-40 on the corresponding lines of Schedule PA-40X.

Column B

Enter the amount of the net change - increase or (decrease) - and provide an explanation or reason for each change in Part III. Include additional documentation, such as corrected W-2s;

amended PA Schedules RK-1 or NRK-1; amended PA Schedules A, B, C, F, D, E, J or UE; along with any other documentation supporting the increase or (decrease) in income or unreimbursed business expenses.

Column C

For each line, add any increases in Column B to the amounts reported in Column A and enter the total in Column C. Subtract any (decreases) in Column B from the amount in Column A and enter the result in Column C and on the corresponding line of the amended PA-40, Personal Income Tax Return.

Line 9

Columns A and C

See the instructions on Schedule PA-40X.

Column B

Enter the amount of the net change - increase or (decrease).

Line 10

Other Deductions

Column A

Enter the amount of other deductions from your original PA-40 or most recently amended PA-40. Enter the appropriate code from the list below for the type of deduction.

M - Medical Savings Account contribution

H - Health Savings Account contribution

T - Tuition Account Program contribution

C - Combined deduction from two or three contribution deductions

Column B

Enter the amount of the net change - increase or (decrease) - and provide an explanation or reason for each change in Part III. Include additional documentation, such as an amended Schedule O, along with other documentation supporting the increase or (decrease) in deductions. Enter the appropriate code for the type of deduction being amended.

Column C

Add any increases in Column B to the amounts reported in Column A and enter the total in Column C. Subtract any (decreases) in Column B from the amount in Column A and enter the result in Column C and on the corresponding line of the amended PA-40.

Lines 11 and 12

Column A and C

See the instructions on Schedule PA-40X.

Column B

Enter the amount of the net change - increase or (decrease).

Lines 13 through 17

Column A

Enter the amounts of tax withheld, carryover credit, estimated payments, extension payment and nonresident tax withheld from your original or most recently amended PA-40 on the corresponding lines of Schedule PA-40X.

Column B

Enter the amount of the net change - increase or (decrease) - and provide an explanation or reason for each change in Part III. Include additional documentation, such as amended W-2s or Schedules NRK-1, along with other documentation supporting any increases or (decreases) in taxes withheld and estimated payments.

Instructions for Schedule PA-40X

Amended Pennsylvania Personal Income Tax Schedule

Column C

For Line 16, enter the amount of the payment made accompanying REV-276, Application for Extension of Time to File. For all other lines, add any increases in Column B to the amounts reported in Column A and enter the amount in Column C. Subtract any (decreases) in Column B from the amount in Column A and enter the amount in Column C and on the corresponding line of the amended PA-40.

Line 18**Columns A and C**

See the instructions on Schedule PA-40X.

Column B

Enter the amount of the net change - increase or (decrease).

Lines 21 through 23**Column A**

Enter the amount of Tax Forgiveness, resident credit or other credits as reported on your original or most recently amended PA-40 on the corresponding lines of Schedule PA-40X. If you claimed Tax Forgiveness on your original or most recently amended PA-40 or if you are amending the Tax Forgiveness credit claimed, you must also complete Lines 19 and 20 on your amended PA-40.

Column B

Enter the amount of the net change - increase or (decrease) - and provide an explanation or reason for each change in Part III. Include additional documentation, such as amended Schedules SP, G-L or OC, along with documentation supporting the increase or (decrease) in credits.

Column C

For each line, add any increases in Column B to the amounts reported in Column A and enter the total in Column C. Subtract any (decreases) in Column B from the amount in Column A and enter the result in Column C and on the corresponding line of the amended PA-40.

Line 24**Columns A and C**

See the instructions on Schedule PA-40X.

Column B

Enter the amount of the net change - increase or (decrease).

Line 25**Column A**

Enter the amount of use tax from your original or most recently amended PA-40.

Column B

Enter the amount of the increase and provide an explanation or reason for the change in Part III. See the instructions for PA-40, Line 25 for additional information about use tax.

NOTE: You may not claim an overpayment of use tax by filing an amended PA-40. You must file a Petition for Refund (REV-65) to obtain a refund of use tax.

Column C

Add any increase in Column B to the amounts reported in Column A and enter the total in Column C and on Line 25 of the amended PA-40.

Line 27**Column A**

Enter the amount of penalties and interest from your original or most recently amended PA-40.

Column B

Enter the amount of the net change - increase or (decrease) - and provide an explanation or reason for each change in Part III.

Column C

Calculate the adjusted penalties and interest and enter the amount here. Include a statement providing a breakdown of the adjusted amounts along with all calculations.

PART II**Calculation of Refund or Tax Due with Amended PA-40**

The worksheet on Page 2 must be used to determine the amount of refund or tax due with the amended return.

See the instructions on the worksheet for Lines A, B, C, E, F, G, H and I.

Line D

If this is the first amended return filed, enter the amount of the overpayment from Line 29 of the original return. If an amended return was previously filed and the amount on Line C of the worksheet was negative for the most recently filed amended return, enter the amount from Line C of that amended return as a positive number on Line D.

Caution:

Do not enter amounts previously paid or refunded on your amended PA-40. Also, do not complete Lines 28 and 29 on your amended PA-40. See the worksheet for additional information and instructions.

NOTE: If your amended return has resulted in an overpayment of the taxes, you may also make a donation of that refund to one or more of the organizations shown on Lines 32 through 36 of the amended PA-40.

PART III**Description or Explanation of Changes**

For each change, include the line number and an explanation of the change. Also include the explanation for any changes to filing status or residency status made directly on the amended return. If additional space is required, include a supplemental statement. Include only those schedules and statements that are amended. Include documentation to support all changes to residency status.

Caution:

Do not include copies of schedules or statements included with the original PA-40 or previously filed amended PA-40. Such prior return records are maintained by the department.

Filing Tips:

If amending a return to include income not included from a Schedule RK-1 from a partnership on the original return, the amended PA-40 would include Schedule PA-40X, the Schedule RK-1 from the partnership and any amended statements or schedules where the partnership income is reported.

If amending a return to change the amount of income included from a partnership on a previously amended return, the new amended PA-40 would include Schedule PA-40X, the amended Schedule RK-1 from the partnership and only the amended schedules or statements where a change to the partnership income is reported.