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PA SCHEDULE SP Special Tax Forgiveness (FI)

	PA-40 Sc	hedule SP (09-1	0) 2	010							OFFICIAL USE ONLY
Name of t		(if filing a PA-40 jointly, enter the name shown first)						Social Security Number (shown first)			
Spouse's	Name (even if filing							Spouse's S	s Social Security Number		
Eligibility Questions 1. Are you a dependent on another taxpayer's (parent, guardian, step-parent, etc.) federal tax return? 2. If you answered "Yes" above, does the taxpayer on whose return you are a dependent qualify for tax forgiveness? Yes IMPORTANT: If you answered "No" to Question 1, please proceed with completing Schedule SP. If you answered "Yes to Question "Yes" to Question 2 to be eligible for tax forgiveness and complete Line 1b. or Line 3c. from Part A below.									; 🔲	No N	
Part A. Filing Status for Tax Forgiveness. 1. Unmarried - use Column A to calculate your Eligibility Income. Fill in the Unmarried oval on Line 19a of your PA-40. Fill in the oval that describes your situation: a. Single. Unmarried/divorced on Dec. 31, 2010 b. Single and claimed as a dependent on another person's PA Schedule SP. Enter the other person's: SSN: Name: Separated – use Column A to calculate your Eligibility Income. Fill in this oval only if (a) you are separated pursuant to a written agreement or (b) you were married, but separated and lived apart for the last six months of the year. Fill in the Unmarried oval on Line 19a of your PA-40. 3. Married - Fill in the Married oval on Line 19a of your PA-40. Enter your spouse's name and SSN above. Fill in the oval that describes your situation: a. Married and claiming Tax Forgiveness together with my spouse. Use Column A to calculate Eligibility Income. b. Married and filing separate PA tax returns. Certification. Fill in this oval certifying that you and your spouse are submitting the same information on each PA Schedule SP. Use Columns B and C to calculate your Eligibility Income. c. Married with a spouse who is a dependent on another person's PA Schedule SP or federal income tax return. Use Columns B and C to calculate Eligibility Income. Enter the other person's: SSN: Name: d. Separated and lived apart from my spouse but for less than the last six months of the year. Use Columns B and C to calculate Eligibility Income. Enter your spouse's name and SSN above.											
Part B. Dependent Children. Provide all the information for each dependent child. If more than four dependent children, submit additional sheets in this format. 1. Dependent's Name Age Relationship Social Security No. IMPORTANT: Only claim the child or children that you claimed as your dependent(s) on your 2010 Federal											
								Income Tax return. 2. Number of dependent children. Enter on Line 19b of your PA-40 2.			
Part C. Eligibility Income Married taxpayers filing jointly use Column A and Eligibility Income Table 2. Single filers, qualifying separated filers, and if filing for a decedent use Column A and Eligibility Income Table 1. Married taxpayers filing separately, and taxpayers separated but not for the last six months of the year use Columns B and C, and Eligibility Income Table 2.											
Column A T			The Eligibility Income Tables are on page 36 of the PA-40 booklet.						Married Filing Separately		
Unmarried or Married Filing Jointly									Column B Taxpayer		Column C Spouse
1. PA taxable in			ncome from Line 9 of your PA-40					1.			
2.				nterest, dividends and gains and/or annualized income							
3.							3.				
4.	Insurance proceeds and inheritances 4.										
5. 6.	The state of the s							5. 6.			
	Nonresident income – part-year residents and nonresidents Nontaxable military income – Do not include combat pay							7.			
8.		Gain excluded from the sale of a residence									
9.								9.			
10. Cash received for personal purposes from outside your home 10.											
11.											
Total Eligibility Income for Columns B and C− add Lines 1 through 10 for each spouse and enter the total →										11.	
Part D. Calculating your Tax Forgiveness Credit											
12.	PA Tax Liability from your PA-40, Line 12 (if amended return, see instructions)								12.		
13.		Less Resident Credit from your PA-40, Line 22								13.	
14. 15.		Net PA Tax Liability. Subtract Line 13 from Line 12 Percentage of Tax Forgiveness from the Eligibility Income Table using your								14. 15.	
dependents from Part B and your Total Eligibility Income from Line 11									10.		
16. Tax Forgiveness Credit. Multiply Line 14 by the decimal on Line 15. Enter on your PA-40, Line 21.										16.	