				l	501110058	3					
	SCHEDU		SP								
PA-40 Sc	chedule SP (08-15)	2	<b>015</b> (FI)							OFFICIAL USE ONLY	
Name of taxpayer claiming Tax Forgiveness (if filing a PA-40 jointly, enter the name shown first)         Social Set								urity Nu	umber (shown first)		
Spouse's Name (even if filing separately)         Spouse's							Spouse's S	Social Security Number			
Eligibility Questions         1. Are you a dependent on another taxpayer's (parent, guardian, step-parent, etc.) federal tax return?       Yes         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	
Part A. Filing Status for Tax 1. Unmarried - use Colu a. Single. Unmarried b. Single and clai	<b>Forgiveness.</b> Imn A to calculate ried/divorced on E	your <b>E</b> Dec. 3 dent or	Eligibility Income. Fi 1, 2015 n another person's F	ll in th PA Sc	e Unmarried oval on	Line 1 e othe	I9a of er per	son's:	ne oval	that describes your situation:	
<ol> <li>Separated – use Co Fill in this oval only i months of the year.</li> <li>Married - Fill in the M a. Married and clib b. Married and fill information on c. Married with a</li> </ol>	lumn A to calcula f (a) you are sepa Fill in the Unmarr Aarried oval on Li aiming Tax Forgiv ing separate PA ta each PA Schedul	ate you arated ried ov ine 19a veness ax retu le SP. depen	ur Eligibility Incom pursuant to a writte val on Line 19a of ya a of your PA-40. Er together with my sp urns. Octrific Use Columns B ar dent on another per	e. our P/ our P/ nter yo pouse cation	eement or (b) you w A-40. our spouse's name a e. Use <b>Column A</b> to a. Fill in this oval cer to calculate your <b>Eli</b> t	vere m and S calcu tifying <b>gibilit</b>	narrie SN a late <b>i</b> that t <b>y Inc</b>	d, but separated ar bove. Fill in the ova Eligibility Income. you and your spou ome.	al that o se are	,	
Enter your spo 4. O Deceased - use Col	use's name and s umn A to calculat	SSN a te you	ouse but for less tha bove. r <b>Eligibility Income</b>	in the		ne yea	ar. Us	se Columns B and		alculate Eligibility Income. efly describe your method:	
Part B. Dependent Children	. Provide all the i	informa	ation for each deper	ndent	child. If more than f	four d	epen	dent children, subm	it addi	tional sheets in this format.	
1. Dependent's Name		Age	Relationship	claimed a				ANT: Only claim the child or children that you as your dependent(s) on your 2015 Federal			
			2. Number of dependent					ber of dependent of	children.		
							Ente	er on Line 19b of yo	ur PA-4	40 2.	
Part C. Eligibility Income.											
Married taxpayers filing jointly <b>Table 2</b> . Single filers, qualify a decedent use <b>Column A</b> a	ing separated file	rs, and	l if filing for							rated but not for the last gibility Income Table 2.	
Column A Marrie							ed Filing Separately				
Unmarried or Married Column B						Column B	Column C				
Filing Jointly	PA taxable inco	omo fre	om Line 9 of your P/	A 40			1.	Taxpayer		Spouse	
2.					or annualized incom	e	2.				
3.	Nontaxable interest, dividends and gains and/or annualized income         2.           Alimony         3.										
4.	Insurance proceeds and inheritances 4.										
5.	Gifts, awards and prizes 5.										
6.	Nonresident income – part-year residents and nonresidents 6.										
7.	Nontaxable military income – Do not include combat pay 7.										
8.	Gain excluded from the sale of a residence 8.										
9.	Nontaxable educational assistance 9.										
10.	Cash received for personal purposes from outside your home 10.										
11.        ←Total Eligibility Income for Column A											
				s 1 th	rough 10 for each s	spouse	e and	enter the total $\rightarrow$	11.		
Part D. Calculating your Tax Forgiveness Credit											
12.	PA Tax Liability from your PA-40, Line 12 (if amended return, see instructions) Less Resident Credit from your PA-40, Line 22								12. 13.		
13.	Net PA Tax Liability. Subtract Line 13 from Line 12								13. 14.		
15.					lecimal from the Elig	aibilit	v Inc	ome Table	14.		
	using your dependents from Part B and your Total Eligibility Income from Line 11										
16.	<b>Tax Forgiveness Credit</b> . Multiply Line 14 by the decimal on Line 15. Enter on your PA-40, Line 21.								16.		
									-		