

SCHEDULE PA-40 X

2000510053

Amended PA Personal
Income Tax SchedulePA-40 X (EX) 06-20 (FI)
PA Department of Revenue**2020**

OFFICIAL USE ONLY

Name as shown first on the PA-40

Social Security number (shown first)

CAUTION: This schedule must be filed with a PA-40, Pennsylvania Personal Income Tax Return, indicating it is an amended return. An amended return is not filed until the department receives both the amended PA-40 and the Schedule PA-40 X.

| SECTION I | A. Original amount or as previously amended | B. Net change – amount of increase or (decrease) Explain in SECTION III | C. Correct amount |
|---|--|--|--|
| INCOME | | | |
| Line 1a Gross Compensation | 1a. | 1a. | 1a. |
| Line 1b Unreimbursed Employee Business Expenses | 1b. | 1b. | 1b. |
| Line 1c Net Compensation. Subtract Line 1b from Line 1a. | 1c. | 1c. | 1c. |
| Line 2 Interest Income | 2. | 2. | 2. |
| Line 3 Dividend and Capital Gains Distributions Income | 3. | 3. | 3. |
| Line 4 Net Income or Loss from the Operation of a Business, Profession or Farm | 4. <small>LOSS</small> <input type="text"/> | 4. | 4. <small>LOSS</small> <input type="text"/> |
| Line 5 Net Gain or Loss from the Sale, Exchange or Disposition of Property | 5. <small>LOSS</small> <input type="text"/> | 5. | 5. <small>LOSS</small> <input type="text"/> |
| Line 6 Net Income or Loss from Rents, Royalties, Patents or Copyrights | 6. <small>LOSS</small> <input type="text"/> | 6. | 6. <small>LOSS</small> <input type="text"/> |
| Line 7 Estate or Trust Income | 7. | 7. | 7. |
| Line 8 Gambling and Lottery Winnings | 8. | 8. | 8. |
| Line 9 Total PA Taxable Income. For Columns A and C, add only the positive income amounts from Lines 1c through 8. | 9. | 9. | 9. |
| Line 10 Other Deductions. Enter the appropriate code for the type of deduction. | 10. <input type="text"/> | 10. <input type="text"/> | 10. <input type="text"/> |
| Line 11 Adjusted PA Taxable Income. For Columns A and C, subtract Line 10 from Line 9. | 11. | 11. | 11. |
| Line 12 PA Tax Liability. For Columns A and C, multiply Line 11 by 3.07 percent (.0307) | 12. | 12. | 12. |
| WITHHOLDINGS, PAYMENTS, CREDITS, USE TAX, PENALTIES AND INTEREST | | | |
| Line 13 Total PA Tax Withheld | 13. | 13. | 13. |
| Line 14 Credit from your 2019 PA Income Tax return | 14. | 14. | 14. |
| Line 15 2020 Estimated Installment Payments | 15. | 15. | 15. |
| Line 16 Extension Payment | 16. | 16. | 16. |
| Line 17 Nonresident Tax Withheld from PA Schedule(s) NRK-1 (Nonresidents only) | 17. | 17. | 17. |
| Line 18 Total Withholdings and Payments. Add Lines 13 through 17 for Column A and C. | 18. | 18. | 18. |
| Line 21 Tax Forgiveness Credit. Complete Lines 19 and 20 on Amended PA-40 | 21. | 21. | 21. |
| Line 22 Resident Credit (Based on the instructions for PA-40, Line 22) | 22. | 22. | 22. |
| Line 23 Other Credits (Based on the instructions for PA-40, Line 23) | 23. | 23. | 23. |
| Line 24 Total Payments and Credits. Add Lines 18, 21, 22 and 23 for Columns A and C. | 24. | 24. | 24. |
| Line 25 Use Tax | 25. | 25. | 25. |
| Line 27 Penalties and Interest | 27. | 27. | 27. |



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SECTION II CALCULATION OF REFUND OR PAYMENT DUE WITH AMENDED PA-40

| | |
|--|----|
| A. Enter the amount of your amended PA tax liability from Line 12, Column C of Page 1. | A. |
| B. Enter the amount of your amended total payments and credits from Line 24, Column C of Page 1. | B. |
| C. Subtract Line B from Line A. | C. |
| D. Enter the amount of the overpayment (refund, carryover credit and donation(s)) from your original return or any previously amended returns. See the instructions. Do not report this amount on your amended PA-40.* | D. |
| E. Enter the amount of your amended use tax from Line 25, Column C of Page 1. | E. |
| F. Enter the amount of your amended penalties from Line 27, Column C of Page 1. | F. |
| G. Add the amounts on Lines C, D, E and F. | G. |
| H. Enter the amount of all payments made with your original return and all previously amended PA-40 returns. Include any penalties and interest paid with those returns or after the filing of those returns. Do not report this amount on your amended PA-40.* | H. |
| I. Subtract Line H from Line G. If the result is positive, this is the amount you owe with your amended return. Please follow the instructions for Payment Options found in the PA-40IN booklet to make a payment with your amended PA-40. If the result is negative, this is the amount of your overpayment. Use Lines 30 through 36 on your amended PA-40 to notify the department how to disburse your overpayment. Do not report this amount on Line 28 or Line 29 of your amended PA-40.* | I. |

* The department will automatically calculate your amended tax liability or overpayment. Including the amounts previously paid or refunded on your amended PA-40 return will delay processing and could result in avoidable correspondence from the department.

SECTION III DESCRIPTION OR EXPLANATION OF CHANGES

Provide a description or explanation for each change to amounts reported on the original or most recent amended return. Also include an explanation for any change to filing status or residency status if changed from the original or most recent amended return. Include supporting amended schedules and documentation as required. See the instructions.



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Instructions for Schedule PA-40 X

Amended Pennsylvania Personal Income Tax Schedule

PA-40 X IN 06-20

WHEN TO USE

An amended PA-40 Personal Income Tax Return and Schedule PA-40 X 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-40 X 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.

TIP Schedule PA-40 X 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 Section 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-40 X and fill in the Amended Return oval on the PA-40.

SCHEDULE 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.

TIP 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.

LINE INSTRUCTIONS

SECTION 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-40 X.

COLUMN B

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

COLUMN A AND C

See the instructions on Schedule PA-40 X.

COLUMN B

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

LINE 10

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

A – Pennsylvania ABLE Savings Account Program contribution

C – Combined deduction from two, three or all four contribution deductions

COLUMN B

Enter the amount of the net change - increase or (decrease) - and provide an explanation or reason for each change in Section 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-40 X.

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-40 X.

COLUMN B

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

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**COLUMN A AND C**

See the instructions on Schedule PA-40 X.

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-40 X. 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 Section 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**COLUMN A AND C**

See the instructions on Schedule PA-40 X.

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 Section 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 Section 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.

SECTION 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 listed in the PA-40IN, Personal Income Tax Return Instructions Booklet. Enter the donation organization code(s) on Lines 32 through 36 of the amended PA-40.

SECTION 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.

 **TIP** 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-40 X, 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-40 X, the amended Schedule RK-1 from the partnership and only the amended schedules or statements where a change to the partnership income is reported.