

**PA SCHEDULE SP  
SPECIAL TAX FORGIVENESS CREDIT**

9701110026

1997

PA-SP (08-97) (1) - PA DEPARTMENT OF REVENUE

Enter your name and Social Security Number. Enter your spouse's name and SSN even if filing separately.  
Your Name \_\_\_\_\_

Your Social Security Number

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Spouse's Name \_\_\_\_\_

Spouse's Social Security Number

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PART A. Certification of Eligibility. Fill in one oval only and enter all other requested information.

- 1  SINGLE (S) I am claiming tax forgiveness as an eligible claimant.
- 2  MARRIED, Filing Jointly (J) Filing a joint tax return and PA Schedule SP. We are claiming tax forgiveness jointly.
- 3  MARRIED, Filing Separately (M) Filing a separate tax return and PA Schedule SP.  
My spouse is being claimed as a dependent on the federal income tax return of (Name) \_\_\_\_\_  
and (Social Security Number) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
My spouse has Pennsylvania taxable income and is filing a separate PA return (Fill in one oval) YES  NO   
My spouse is filing a PA Schedule SP. (Fill-in one oval.)  YES  NO
- 4  DECEASED (D) I am filing on behalf of a deceased person who would have qualified for tax forgiveness.

PART B. Dependent Children 1. Provide all the information requested for each dependent child.

1.	Dependent Name(s)	Age	Relationship	Social Security Number	Total Income if any.
				____ - ____ - ____	\$ _____
				____ - ____ - ____	\$ _____
				____ - ____ - ____	\$ _____
				____ - ____ - ____	\$ _____
				____ - ____ - ____	\$ _____

Only list the dependent child or children that you are claiming on your federal income tax return.

2. Number of dependent children claimed for tax forgiveness purposes. Use this number and Line 11 from PART C below and one of the ..... Eligibility Income Tables to calculate your tax forgiveness credit. .... 2. 

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PART C. **Eligibility Income.** For this Part, if filing as Single, Married, Filing Separately or for a Deceased taxpayer, use YOUR Column. If filing as Married, Filing Jointly, you complete YOUR Column and your spouse completes the spouse Column. Then, add the Columns and use the JOINT Column amounts.

	Your	Spouse	Joint
1 PA Taxable Income from your PA Tax Return.	\$ _____	\$ _____	\$ _____
2. Nontaxable Interest, Dividends, and Gains.	\$ _____	\$ _____	\$ _____
3. Alimony	\$ _____	\$ _____	\$ _____
4. Insurance Proceeds and Inheritances	\$ _____	\$ _____	\$ _____
5. Gifts, Awards, and Prizes	\$ _____	\$ _____	\$ _____
6. Nonresident Income	\$ _____	\$ _____	\$ _____
7. Nontaxable Military Income, Do Not Include Combat Pay.	\$ _____	\$ _____	\$ _____
8. Gain Excluded On The Sale of a Personal Residence.	\$ _____	\$ _____	\$ _____
9. Nontaxable Educational Assistance.	\$ _____	\$ _____	\$ _____
10. Cash Payment Received from persons outside your household.	\$ _____	\$ _____	\$ _____
11. Total Eligibility Income. Add Lines 1 through 10.	\$ _____	\$ _____	\$ _____

PART D. Calculating Your Tax Forgiveness Credit

	YOUR SP	JOINT SP
12. PA Tax Liability from your PA Tax Return	\$ _____	\$ _____
13. Less Resident Credit from Line 21.	\$ _____	\$ _____
14. Net PA Tax Liability. Subtract Line 13 from Line 12.	\$ _____	\$ _____
15. Percentage of Tax Forgiveness from the appropriate Eligibility Income Table. Use PART B, Line 2 and PART C, Line 11 and from the tax booklet find your percentage of tax forgiveness.	_____	_____
16. <b>Tax Forgiveness Credit.</b> Multiply Line 14 by the decimal on Line 15.	_____	_____
<b>Enter here and on your PA Tax Return.</b>	\$ _____	\$ _____

Filing S, M, or D  
use Table 1  
Enter decimal equivalent  
Filing J

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