

**PA SCHEDULE G-R**  
Reconciliation of Taxes Paid to  
Other States or Countries  
PA-40 G-R (09-07) (FI) **2007**  
PA DEPARTMENT OF REVENUE

OFFICIAL USE ONLY

a. Name of taxpayer claiming the credit	Social Security Number (shown first on the PA-40)
b.	Social Security Number (of taxpayer claiming credit)

c. Total number of PA Schedules G-R .....

d. Totals for all PA Schedules G-R

**ENTER AMOUNTS IN WHOLE DOLLARS ONLY ON THIS FORM**

A. Two Character State Code	B. Fill in Oval if from Consolidated Return	C. Income Subject to Tax in Other State or Country – Schedule G-S Total of Column B Lines 2c through 2e and/or Schedule G-L Total of Column B Lines 2c through 2j	D. Tax Paid to Other State or Country – Schedule G-S and/or Schedule G-L line 4b	E. Credit Allowable for PA – Schedule G-S and/or Schedule G-L Line 6	
1.	<input type="radio"/>				1.
2.	<input type="radio"/>				2.
3.	<input type="radio"/>				3.
4.	<input type="radio"/>				4.
5.	<input type="radio"/>				5.
6.	<input type="radio"/>				6.
7.	<input type="radio"/>				7.
8.	<input type="radio"/>				8.
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12.	<input type="radio"/>				12.
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15.	<input type="radio"/>				15.
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17.	<input type="radio"/>				17.
18.	<input type="radio"/>				18.
19.	<input type="radio"/>				19.
20.	<input type="radio"/>				20.
21. TOTALS (this page)					21.

# PA SCHEDULE G-R

Reconciliation of Taxes Paid to  
Other States or Countries  
PA-40 G-R (09-07) (FI)  
PA DEPARTMENT OF REVENUE

The purpose of PA Schedule G-R is to summarize all PA Schedules G-S and/or G-L filed with the PA-40, Pennsylvania Personal Income Tax Return, so that the Department is able to provide other state income tax data to the states requesting the information. PA Schedule G-R must be completed or any credits listed on PA Schedules G-S and/or G-L will be denied. PA Schedule G-R and PA Schedules G-S or G-L are required to be included with all PA-40 returns claiming the Resident Credit on Line 22 of the PA-40 return.

**IMPORTANT:** Do not submit this form with the PA-41, Pennsylvania Fiduciary Income Tax Return, or the PA-20S/PA-65, PA S Corporation/Partnership Information Return.

## INSTRUCTIONS

Enter amounts in whole dollars only.

**IMPORTANT:** If you claim a resident credit on PA Schedule G-S or PA Schedule G-L you will need those schedules to complete PA Schedule G-R.

Line a. Enter the name of the taxpayer claiming the credit from the PA Schedules G-S and/or G-L. Enter the Social Security Number of the taxpayer listed first on the PA-40 return.

Line b. Enter the Social Security Number of the taxpayer claiming the credit.

**CAUTION:** You cannot file a joint PA Schedule G-R unless you are able to file a joint PA Schedule G-S or PA Schedule G-L.

Line c. If more than one PA Schedule G-R is required to list all the states or countries in which a taxpayer is claiming a resident credit for taxes paid to another state or country, enter the number of PA Schedules G-R included by the taxpayer shown on Line b.

Line d. Enter the totals for Columns C, D, and E by adding Line 21 for each PA Schedule G-R included by the taxpayer shown on Line b. Enter the amount from Column E on Line 22 of the PA-40 return.

Column A. For Lines 1 through 20, enter the two character state or jurisdiction US Postal code for each state or country in which you claimed a credit for taxes paid. Use the following list of US Postal Codes to complete this column:

Alabama	AL	Maine	ME	Rhode Island	RI
Arizona	AZ	Massachusetts	MA	South Carolina	SC
Arkansas	AR	Michigan	MI	Tennessee	TN
California	CA	Minnesota	MN	Utah	UT
Colorado	CO	Mississippi	MS	Vermont	VT
Connecticut	CT	Missouri	MO	Virginia	VA
Delaware	DE	Montana	MT	Washington, DC	DC
Georgia	GA	Nebraska	NE	West Virginia	WV
Hawaii	HI	New Hampshire	NH	Wisconsin	WI
Idaho	ID	New Jersey	NJ	American Samoa	AS
Illinois	IL	New Mexico	NM	Guam	GU
Indiana	IN	New York	NY	Northern Mariana Island	MP
Iowa	IA	North Carolina	NC	Puerto Rico	PR
Kansas	KS	North Dakota	ND	US Virgin Islands	VI
Kentucky	KY	Ohio	OH	All Other Foreign Countries	OC
Louisiana	LA	Oklahoma	OK		

Column B. For Lines 1 through 20, fill in the oval if the return filed in the other state or country was filed as part of a consolidated, composite or group filing. A consolidated, composite or group filing will be indicated on Line 1 of the PA Schedule G-L.

Column C. For Lines 1 through 20, you must obtain the amount of income subject to tax in the other state or country from PA Schedule G-S or PA Schedule G-L. If you are filing and including PA Schedule G-S, add the amounts from Lines 2c through 2e for Column B of PA Schedule G-S. If you are filing and including PA Schedule G-L, add the amounts from Lines 2c through 2j for Column B of PA Schedule G-L. For Line 21, add the amounts on Lines 1 through 20 in Column C and enter the amount in the space provided.

**NOTE:** If an amount on Lines 2f, 2g, or 2h on PA Schedule G-L indicates a loss, add the loss with the income reported on lines 2c, 2d, 2e, 2i, and 2j.

Column D. For Lines 1 through 20, enter the amount of tax paid to the other state or country from Line 4b of each PA Schedule G-S or PA Schedule G-L. For Line 21, add the amounts on Lines 1 through 20 in Column D and enter the amount in the space provided.

Column E. For Lines 1 through 20, enter the amount of the credit allowable for PA from Line 6 of each PA Schedule G-S or PA Schedule G-L. For Line 21, add the amounts on Lines 1 through 20 in Column E and enter the amount in the space provided.