

**PA-40 - 2023**  
**Pennsylvania Income Tax Return**  
ENTER ONE LETTER OR NUMBER IN EACH BOX (04-23)

Occupation

Occupation

Extension. Amended Return.

Residency Status.

PA Resident/Nonresident/Part-Year Resident  
from to

Single, Married/Filing Jointly,  
Married/Filing Separately, Final Return

Deceased

Taxpayer Date of Death

Spouse Date of Death

Farmers.

School District Name \_\_\_\_\_

- 1a Gross Compensation. Do not include exempt income, such as combat zone pay and qualifying retirement benefits. See the instructions.
- 1b Unreimbursed Employee Business Expenses.
- 1c Net Compensation. Subtract Line 1b from Line 1a.
  
- 2 Interest Income. Complete **PA Schedule A** if required.
- 3 Dividend and Capital Gains Distributions Income. Complete **PA Schedule B** if required.
- 4 Net Income or Loss from the Operation of a Business, Profession or Farm.
  
- 5 Net Gain or Loss from the Sale, Exchange or Disposition of Property.
- 6 Net Income or Loss from Rents, Royalties, Patents or Copyrights.
- 7 Estate or Trust Income. Complete and submit **PA Schedule J**.
- 8 Gambling and Lottery Winnings. Complete and submit **PA Schedule T**.
- 9 **Total PA Taxable Income.** Add only the positive income amounts from Lines 1c, 2, 3, 4, 5, 6, 7 and 8. DO NOT ADD any losses reported on Lines 4, 5 or 6.
  
- 10 **Other Deductions.** Enter the appropriate code for the type of deduction. See the instructions for additional information.
- 11 **Adjusted PA Taxable Income.** Subtract Line 10 from Line 9.

1a
1b
1c
2
3
4
5
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7
8
9
10
11



EC	OFFICIAL USE ONLY	FC
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PA-40 - 2023

Social Security Number

Name(s) \_\_\_\_\_

12	<b>PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307).</b>	12
13	Total PA Tax Withheld. See the instructions.	13
14	Credit from your 2022 PA Income Tax return.	14
15	2023 Estimated Installment Payments. REV-459B included.	15
16	2023 Extension Payment.	16
17	Nonresident Tax Withheld from your <b>PA Schedule(s) NRK-1.</b> (Nonresidents only)	17
18	<b>Total Estimated Payments and Credits.</b> Add Lines 14, 15, 16 and 17.	18
<b>Tax Forgiveness Credit. Submit PA Schedule SP.</b>		
19a	Filing Status: <b>01 Unmarried or Separated 02 Married 03 Deceased</b>	19a
19b	Dependents, Section II, Line 2, <b>PA Schedule SP</b>	19b
20	Total Eligibility Income from Section III, Line 11, <b>PA Schedule SP.</b>	20
21	<b>Tax Forgiveness Credit</b> from Section IV, Line 16, <b>PA Schedule SP.</b>	21
22	Resident Credit. Submit your <b>PA Schedule(s) G-L</b> and/or <b>RK-1.</b>	22
23	Total Other Credits. Submit your <b>PA Schedule OC</b> and/or <b>PA Schedule DC.</b>	23
24	<b>TOTAL PAYMENTS and CREDITS.</b> Add Lines 13, 18, 21, 22 and 23.	24
25	<b>USE TAX.</b> Due on internet, mail order or out-of-state purchases. See instructions.	25
26	<b>TAX DUE.</b> If the total of Line 12 and Line 25 is more than line 24, enter the difference here.	26
27	Penalties and Interest. See the instructions. Enter Code: If including form REV-1630/REV-1630A, mark the box.	27
28	<b>TOTAL PAYMENT DUE.</b> See the instructions.	28
29	<b>OVERPAYMENT.</b> If Line 24 is more than the total of Line 12, Line 25 and Line 27, enter the difference here. <b>The total of Lines 30 through 36 must equal Line 29.</b>	29
30	<b>Refund</b> – Amount of Line 29 you want as a check mailed to you. <b>REFUND</b>	30
31	<b>Credit</b> – Amount of Line 29 you want as a credit to your 2024 estimated account.	31
32	Refund donation line. Enter the organization code and donation amount. See instructions.	32
33	Refund donation line. Enter the organization code and donation amount. See instructions.	33
34	Refund donation line. Enter the organization code and donation amount. See instructions.	34
35	Refund donation line. Enter the organization code and donation amount. See instructions.	35
36	Refund donation line. Enter the organization code and donation amount. See instructions.	36

Signature(s). Under penalties of perjury, I (we) declare that I (we) have examined this return, including all accompanying schedules and statements, and to the best of my (our) belief, they are true, correct, and complete.

Your Signature		Spouse's Signature, if filing jointly	
Preparer's Name and Telephone Number		Date	

E-File Opt Out

Firm FEIN

Preparer's PTIN

