

SCHEDULE PA-40 X

2300510027

Amended PA Personal
Income Tax SchedulePA-40 X (EX) 03-23 (I)
PA Department of Revenue**2023**

OFFICIAL USE ONLY

Name (if filing jointly, use name 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 2022 PA Income Tax return	14.	14.	14.
Line 15 2023 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 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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