

PA SCHEDULE G-L
PA-40/PA-41 G-L
(10-20)
PA Department of Revenue

SECTION I – CALCULATION OF THE CREDIT

1. Name of other state	Credit from a Pass-Through Entity (see the instructions)		
	A Amount of income subject to tax in PA per PA return	B Amount of income subject to tax in the other state	C Lesser of Column A or B
2. Class of income subject to tax in the other state			
a. Compensation			
b. Unreimbursed business expenses			
c. Net compensation			
d. Interest			
e. Dividends			
f. Net income or loss from business, profession or farm			
g. Gain or loss from sale, exchange or disposition of property			
h. Income or Loss from rents, royalties, patents and copyrights			
i. Estate or trust income			
j. Gambling and lottery winnings			
3. Income subject to tax in the other state - Add Lines 2c thru 2j for Column C. Enter the result here.			
4. a. Tax due or assessed in the other state			
b. Tax paid in the other state			
c. Enter the lesser of Line 4a or Line 4b			
d. Less: adjustments - Enter the amount from Section III, Line 5.			
e. Adjusted tax paid in the other state - Subtract Line 4d from Line 4c. Enter the result here.			
5. Line 3 x 3.07 percent (0.0307)			
6. PA Resident Credit. Enter the lesser of Line 4e or Line 5 here and on the appropriate form (see instructions).			

SECTION II – SOURCES AND AMOUNTS OF INCOME SUBJECT TO TAX

	A	B	C	D	E
1. Source entity name					TOTALS
2. Income by class					
Compensation					
Interest					
Dividends					
Net income or loss from business, profession or farm					
Gain or loss from sale, exchange or disposition of property					
Income or loss from rents, royalties, patents and copyrights					
Estate or trust income					
Gambling and lottery winnings					

SECTION III – ADJUSTED TAX PAID

1. Enter the amount from Section I, Column C, Line 3 here.
2. Add the amounts from Section I, Column B, Lines 2c through 2j. Enter the result here.
3. Divide the amount from Section III, Line 1 by Section III, Line 2. Enter the result here (calculate to six decimal places).
If the amount on Section III, Line 3 equals 1.000000, you may stop here and enter "0" on Section I, Line 4d.
4. If the amount on Section III, Line 3 is less than 1.000000, subtract the decimal from 1.000000. Enter the result here (calculate to six decimal places).
5. Multiply the decimal on Section III, Line 4 by the amount on Section I, Line 4c. Enter the result here and on Section I, Line 4d.

