

PA SCHEDULE T
Gambling and Lottery Winnings

2201010051

PA-40 T (EX) 06-22 (FI)
 PA Department of Revenue

2022

OFFICIAL USE ONLY

PA SCHEDULE T - Gambling and Lottery Winnings

Name (if filing jointly, use name shown first on the PA-40)

Social Security Number (shown first)

- PA residents must report all PA-taxable gambling and lottery winnings from all sources, whether receiving a federal Form W-2G or not.
 - Non-PA residents must report all PA-taxable gambling and lottery winnings from sources within Pennsylvania.
- IMPORTANT:** For both PA residents and non-PA residents, noncash prizes from playing games of the Pennsylvania Lottery are not taxable, but you must include your noncash winnings in eligibility income if claiming Tax Forgiveness on PA Schedule SP. You may deduct your cost to play games of the Pennsylvania Lottery from other winnings.
- Spouses may not use each other's costs to reduce the amount of winnings on this schedule.

		(a) Taxpayer		(b) Spouse	
1.	Enter your total winnings from all federal Forms W-2G.	1(a).		1(b).	
2.	Enter your total winnings from all other gambling, betting and lottery activities. Include cash and the fair market value or stated value of property, trips, services, etc. (except Pennsylvania Lottery noncash prizes)	2(a).		2(b).	
3.	Total Winnings. Add Lines 1 and 2.	3(a).		3(b).	
4.	Enter your total costs for tickets, bets and other wagering. Do not include any expenses (travel, meals, programs, tip sheets, etc.) you incurred to play a game of chance. You must be able to document your costs.	4(a).		4(b).	
5.	Gambling and lottery winnings. Subtract Line 4 from Line 3. If Line 4 is more than Line 3, enter zero.	5(a).		5(b).	

6. **Total Gambling and Lottery Winnings.** Add only the winnings from Line 5 of each column, and enter the total here and on Line 8 of your PA-40. 6.

7. Enter the total amount of any PA tax withheld from federal Forms W-2G. Enter here and include on Line 13 of your PA-40. 7.



2201010051

2201010051