

**PA-40**  
Pennsylvania Income  
Tax Return

2400110058

PA-40 (EX) MOD 03-24 (FI)  
PA Department of Revenue  
Harrisburg, PA 17129

**2024**

OFFICIAL USE ONLY

**PLEASE PRINT IN BLACK INK. ENTER ONE LETTER OR NUMBER IN EACH BOX. FILL IN OVALS COMPLETELY.**

Your Social Security Number \_\_\_\_\_ Spouse's Social Security Number (even if filing separately) \_\_\_\_\_

**Extension.** See the instructions.

**Amended Return.** See the instructions.

**CAREFULLY PRINT YOUR SOCIAL SECURITY NUMBER(S) ABOVE**

Last Name \_\_\_\_\_ Suffix \_\_\_\_\_

First Name \_\_\_\_\_ MI \_\_\_\_\_

**OVERSEAS  
MAIL -**  
See Foreign  
Address Instructions  
in PA-40 booklet.

Spouse's First Name \_\_\_\_\_ MI \_\_\_\_\_

Spouse's Last Name - Only if different from Last Name above \_\_\_\_\_ Suffix \_\_\_\_\_

First Line of Address \_\_\_\_\_

Second Line of Address \_\_\_\_\_

City or Post Office \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Country Code \_\_\_\_\_ Daytime Telephone Number \_\_\_\_\_ School Code \_\_\_\_\_

**Residency Status.** Fill in only one oval.

**R** Pennsylvania Resident

**N** Nonresident

**P** Part-Year Resident from  
\_\_/\_\_/2024 to \_\_/\_\_/2024

**Filing Status.**

**S** Single

**J** Married, Filing Jointly

**M** Married, Filing Separately

**F** Final Return. Indicate reason: \_\_\_\_\_

**D** Deceased

**Taxpayer**

Date of death \_\_/\_\_/2024

**Spouse**

Date of death \_\_/\_\_/2024

**Farmers.** Fill in this oval if at least  
two-thirds of your gross income is  
from farming.

Name of school district where you lived  
on 12/31/2024 \_\_\_\_\_

Your occupation \_\_\_\_\_

Spouse's occupation \_\_\_\_\_

1a. Gross Compensation. Do not include exempt income, such as combat zone pay and  
qualifying retirement benefits. See the instructions. .... 1a.

1b. Unreimbursed Employee Business Expenses. .... 1b.

1c. Net Compensation. Subtract Line 1b from Line 1a. .... 1c.

2. Interest Income. Complete **PA Schedule A** if required. .... 2.

3. Dividend and Capital Gains Distributions Income. Complete **PA Schedule B** if required. . . . 3.

4. Net Income or Loss from the Operation of a Business, Profession, or Farm. . . .  LOSS 4.

5. Net Gain or Loss from the Sale, Exchange, or Disposition of Property. ....  LOSS 5.

6. Net Income or Loss from Rents, Royalties, Patents, or Copyrights. ....  LOSS 6.

7. Estate or Trust Income. Complete and submit **PA Schedule J**. .... 7.

8. Gambling and Lottery Winnings. Complete and submit **PA Schedule T**. .... 8.

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. .... 9.

10. **Other Deductions.** Enter the appropriate code for the type of deduction.  
See the instructions for additional information. ....  10.

11. **Adjusted PA Taxable Income.** Subtract Line 10 from Line 9. .... 11.

Side 1



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<input type="text"/>	<input type="text"/>	<input type="text"/>

Social Security Number (shown first)

[Empty box for Social Security Number]

Name(s)

12. PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307). 12.

13. Total PA Tax Withheld. See the instructions. 13.

ESTIMATED TAX PAID

14. Credit from your 2023 PA Income Tax return. 14.

15. 2024 Estimated Installment Payments. Fill in oval if including Form REV-459B. 15.

16. 2024 Extension Payment. 16.

17. Nonresident Tax Withheld from your PA Schedule(s) NRK-1. (Nonresidents only) 17.

18. Total Estimated Payments and Credits. Add Lines 14, 15, 16, and 17. 18.

Tax Forgiveness Credit, submit PA Schedule SP

19a. Filing Status: Unmarried or Separated Married Deceased 19b.

Dependents, Section II, Line 2, PA Schedule SP.

20. Total Eligibility Income from Section III, Line 11, PA Schedule SP.

21. Tax Forgiveness Credit from Section IV, Line 16, PA Schedule SP. 21.

22. Resident Credit. Submit your PA Schedule(s) G-L and/or RK-1. 22.

23. Total Other Credits. Submit your PA Schedule OC and/or PA Schedule DC. 23.

24. TOTAL PAYMENTS and CREDITS. Add Lines 13, 18, 21, 22, and 23. 24.

25. USE TAX. Due on internet, mail order, or out-of-state purchases. See the instructions. 25.

26. TAX DUE. 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 for additional information. Fill in oval if including Form REV-1630/REV-1630A 27.

28. TOTAL PAYMENT DUE. See the instructions. 28.

29. OVERPAYMENT. If Line 24 is more than the total of Line 12, Line 25, and Line 27 enter the difference here. The total of Lines 30 through 36 must equal Line 29. 29.

30. Refund - Amount of Line 29 you want as a check mailed to you. REFUND 30.

31. Credit - Amount of Line 29 you want as a credit to your 2025 estimated account. 31.

DONATIONS

32. Refund donation line. Enter the organization code and donation amount. See the instructions. 32.

33. Refund donation line. Enter the organization code and donation amount. See the instructions. 33.

34. Refund donation line. Enter the organization code and donation amount. See the instructions. 34.

35. Refund donation line. Enter the organization code and donation amount. See the instructions. 35.

36. Refund donation line. Enter the organization code and donation amount. See the 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.

Signature and preparer information table with fields for Your Signature, Date, E-File Opt Out, Preparer's PTIN, Spouse's Signature, Preparer's Name and Telephone Number, and Firm FEIN.

PLEASE DO NOT CALL ABOUT YOUR REFUND UNTIL TWELVE WEEKS AFTER YOU FILE.

