

SCHEDULE PA-40X
Amended PA Personal Income Tax
Schedule PA-40X (08-12)
PA Department of Revenue 2012

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-40X.

PART I

	A. Original amount or as previously amended	B. Net change-amount of increase or (decrease) explain in Part III	C. Correct amount
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INCOME

Line 1a	Gross Compensation		
Line 1b	Unreimbursed Employee Business Expenses		
Line 1c	Net Compensation. Subtract Line 1b from Line 1a.		
Line 2	Interest Income		
Line 3	Dividend and Capital Gains Distributions Income		
Line 4	Net Income or Loss from the Operation of a Business, Profession or Farm		
Line 5	Net Gain or Loss from the Sales, Exchange or Disposition of Property		
Line 6	Net Income or Loss from Rents, Royalties, Patents or Copyrights		
Line 7	Estate or Trust Income		
Line 8	Gambling and Lottery Winnings		
Line 9	Total PA Taxable Income. For Columns A and C, add only the positive income amounts from Lines 1c through 8.		

Line 10 Other Deductions.
 Enter the appropriate code for the type of deduction.

Line 11	Adjust PA Taxable Income. For Columns A and C, subtract Line 10 from Line 9.		
Line 12	PA Tax Liability. For Columns A and C, multiply Line 11 by 3.07 percent (.0307)		

WITHHOLDINGS, PAYMENTS, CREDITS AND USE TAX, PENALTIES AND INTEREST

Line 13	Total PA Tax Withheld		
Line 14	Credit from your 2011 PA Income Tax return		
Line 15	2012 Estimated Installment Payments		
Line 16	Extension Payment		
Line 17	Nonresident Tax Withheld from PA Schedule(s) NRK-1 (Nonresident only)		
Line 18	Total Withholdings & Payments. Add Lines 13 through 17 for Column A and C.		
Line 21	Tax Forgiveness Credit. Complete Lines 19 and 20 on Amended PA-40		
Line 22	Resident Credit. (Based on instructions for PA-40, Line 22)		
Line 23	Other Credits (Based on the instructions for PA-40, Line 23)		
Line 24	Total Payments and Credits. Add Lines 18, 21, 22 and 23 for Columns A and C.		
Line 25	Use Tax		
Line 27	Penalties and Interest		

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PART 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.
- B. Enter the amount of your amended total payments and credits from Line 24, Column C of Page 1.
- C. **Subtract Line B from Line A.**
- D. Enter the amount of the overpayment (refund, carry over credit and donations) from your original return or any previously amended returns. See the instructions. **Do not report this amount on your amended PA-40.** *
- E. Enter the amount of your amended use tax from Line 25, Column C of Page 1.
- F. Enter the amount of your amended penalties from Line 27, Column C of Page 1.
- G. Add the amounts on Lines C, D, E and F.
- 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.** *
- 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-40 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 disperse your overpayment. **Do not report this amount on Line 28 or Line 29 of your amended PA-40.** *
- * 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.

PART 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.