

PA SCHEDULE WEmployment Incentive
Payment Credit

6000019105

TAX YEAR ENDING

PA-40 W (EX+) 09-19 (FI)
PA Department of Revenue(Month Day Year)
(INCLUDE WITH YOUR PENNSYLVANIA RETURN)

Business Name		Corporation Tax Number
Revenue ID Number	Federal Employer Identification Number	Social Security Number

SECTION I EMPLOYMENT INCENTIVE PAYMENT CREDIT

Lines 1 through 18 are no longer applicable. See the instructions.

SECTION II CALCULATION OF CREDIT

19b. Amount of carryover credit available from previous year's return	19b.	
19. Total available Employment Incentive Payment Credit for present tax year. Enter the amount from Line 19b.	19.	
20. Tax Liability		
I. If filing Individual Income Tax return, enter amount from PA-40, Line 12.		
II. If filing Fiduciary Income Tax return, enter amount from PA-41, Line 12.		
III. If corporation filing form RCT-101, enter amount from Page 2, Section B, Line 15.		
IV. If other organization, enter appropriate tax liability before application of credit on tax return.	20.	
21. Other Credits against tax liability		
I. If filing Individual or Fiduciary Income Tax return, enter amounts (if any) from PA-40 or PA-41;		
(a) Line 22, PA-40 or Line 15, PA-41– taxes paid by PA residents to other states	21a.	
(b) Line 21, PA-40 – Tax Forgiveness claimed on PA-40 Schedule SP	21b.	
(c) Total – If none, enter "0".	21c.	
or II. If corporation, enter amount of Neighborhood Assistance Credit. If none, enter "0".	21d.	
22. Tax Liability to which credit may be applied (Subtract Line 21c or 21d from Line 20.) If zero or less, enter "0".	22.	
23. Maximum allowable credit (Multiply Line 22 by .90.)	23.	
24. Total credit to be allowed for present tax year. Enter lesser of Line 19 or 23.	24.	
25. Amount of Employment Incentive Payment Credit available for use in subsequent years (Subtract Line 24 from Line 19.) If none, enter "0".	25.	



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Instructions for PA-40 Schedule W

Employment Incentive Payment Credit

PA-40 W IN (EX+) 09-19

GENERAL INFORMATION

VERIFYING THE EXISTENCE OF THE CARRYOVER CREDIT AMOUNT

The Department will verify the amount of each carryover credit claimed. To utilize any carryover credit in a subsequent tax year, a complete copy of Schedule W must be provided for the most recent tax year when an Employment Incentive Payment Credit was previously utilized.

SECTION I

EMPLOYMENT INCENTIVE PAYMENT CREDIT

Section I of the PA Schedule W, Employment Incentive Payment Credit, is no longer applicable because the credit is no longer able to be awarded. The last credits awarded were for tax years beginning before Jan. 1, 2010. Although the credit can no longer be awarded, there may be unused credits in existence that can be carried forward and used for tax years beginning before Jan. 1, 2020. Therefore, Lines 1 through 19a of the previous version of the form are no longer required and the form and instructions were revised to only include the Section II section of the form and the instructions for those lines.

SECTION II

CALCULATION OF CREDIT

LINE 19b

Amount of Carryover Employment Incentive Payment Credit available from previous year's return.

Include a copy of Schedule W for the most recent tax year in which an Employment Incentive Payment Credit was previously utilized that includes an amount on Line 25.

LINE 19

Total available Employment Incentive Payment Credit for present tax year—Enter the amount from 19b. Also, the amount of each partner's or shareholder's pro rata distributive share of the partnership or PA S corporation's credits reported to them on their RK-1 or NRK-1 should be entered here.

LINE 20

Tax Liability. Enter one of the following:

- I. Amount from Line 12 of PA-40, if filing individual income tax return.
- II. Amount from Line 12 of PA-41, if filing fiduciary income tax return.
- III. Amount from Page 2, Section B, Line 15 if corporation filing form RCT-101.
- IV. Amount of tax liability before application of any credit on tax return, if organization is filing return other than specified in I, II, or III.

LINE 21

OTHER CREDITS

- I. Enter total amount of personal income tax credits:
 - a. From Line 22 of the PA-40 or Line 15 of the PA 41;
 - b. From Line 21 of the PA-40;
 - c. Total of Lines a and b; or
- II. Enter the amount of Neighborhood Assistance Credit if corporation has qualified for same.

LINE 22

Liability to which credit may be applied. Subtract Line 21c or Line 21d from Line 20 and enter total. If zero or less, enter "0".

LINE 23

Maximum allowable credit. Multiply Line 22 by .90 and enter total.

LINE 24

Total credit allowed for present tax year. Enter lesser of Line 19 or Line 23 here and on appropriate Pennsylvania tax return or report.

LINE 25

Amount of Employment Incentive Payment Credit available for use in subsequent years. Subtract Line 24 from Line 19. If none, enter "0".