

PA SCHEDULE P

2300710056

Refund Donations to
Pennsylvania 529 College and Career
Savings Program Accounts
PA-40 P (EX) 03-23 (FI)
PA Department of Revenue

2023

OFFICIAL USE ONLY

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

Social Security Number (shown first)

CAUTION: Pennsylvania 529 College and Career Savings Program (PA 529) account numbers must be included or the donation(s) will not be made as requested. If a donation cannot be made, a refund will be issued for the amount of the requested donation(s). Donations can only be made to PA 529 Accounts. Total PA 529 Account donations – plus all other donations on Lines 32 through 36 of the PA-40, cannot exceed the amount on PA-40 Line 29.

1. PA 529 11-Digit Account Number

Refund Donation

\$

First Name of Beneficiary

Last Name of Beneficiary

2. PA 529 11-Digit Account Number

Refund Donation

\$

First Name of Beneficiary

Last Name of Beneficiary

3. PA 529 11-Digit Account Number

Refund Donation

\$

First Name of Beneficiary

Last Name of Beneficiary

4. PA 529 11-Digit Account Number

Refund Donation

\$

First Name of Beneficiary

Last Name of Beneficiary

5. PA 529 11-Digit Account Number

Refund Donation

\$

First Name of Beneficiary

Last Name of Beneficiary

If more than five PA 529 Account donations, please complete and submit additional schedules.



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Instructions for PA-40 Schedule P


Refund Donations to Pennsylvania 529 College and Career Savings Program Accounts


PA-40 P IN 03-23

GENERAL INFORMATION

PURPOSE OF SCHEDULE

Use PA-40 Schedule P to designate the amount of the overpayment from Line 29 of the PA-40 to be donated to one or more Pennsylvania 529 College and Career Savings Program accounts whenever donation Code H is used on one of the Lines 32 through 36 of the PA-40, Personal Income Tax Return.

 **NOTE:** The department will issue a refund in lieu of adjusting the donation if it reduces the overpayment amount on Line 29 of the PA-40, Personal Income Tax Return, at the time it processes the return.

 **TIP** Donations to PA 529 Accounts on a 2023 PA Schedule P, may be deducted on a 2024 PA Schedule O, Other Deductions, if the amount is reported on 2024 Form 1099-G, Certain Government Payments. Refer to the department's website to obtain Form 1099-G information and PA Schedule O.

WHO MUST COMPLETE

PA-40 Schedule P must be completed and included with an originally filed PA-40, if electing to make a donation of an overpayment of taxes to a Beneficiary Pennsylvania 529 Account.

PA-40 Schedule P may only be included with an amended return where the amended income decreases or where tax withholding, estimated tax payments or tax credits increase from the amounts originally reported or as reported on the most recent amended return. Adjustments to amounts on the original PA-40 Schedule P may not be adjusted as a result of an amendment. If a donation to a PA 529 Account of the overpayment on an amended return is requested by including donation Code H on one of the Lines 32 through 36 of the Amended PA-40, a new Schedule P must be completed that reflects only the Amended PA-40 overpayment amount to be donated. Section III on Page 2 of Schedule PA-40 X must be completed to explain that a new Schedule P is included with the return.

SCHEDULE INSTRUCTIONS

IDENTIFICATION INFORMATION

NAME

Enter the name of the taxpayer. If a jointly filed return, enter the name of the primary taxpayer (name shown first on the PA-40, Personal Income Tax Return).

SOCIAL SECURITY NUMBER

Enter the Social Security number (SSN) of the primary taxpayer.


LINE INSTRUCTIONS

BOXES 1 THROUGH 5

For each PA 529 Account, enter the required information.

PA 529 ACCOUNT NUMBER

Enter the eleven digit PA 529 Account number(s) for each Beneficiary to whom a refund donation will be made.

 **CAUTION:** If a PA 529 Account number is not entered, a donation will not be made and a refund will be issued in lieu of the donation.

REFUND DONATION


Enter the amount of the overpayment to be donated.

FIRST NAME OF BENEFICIARY

Enter the first name of the Beneficiary that matches the PA 529 Account number and for whom a refund donation is being requested.


LAST NAME OF BENEFICIARY


Enter the last name of the Beneficiary that matches the PA 529 Account number and for whom a refund donation is being requested.


 **TIP** If there are more than five PA 529 Account donation Beneficiaries for which a donation is requested, please complete and submit additional schedules.

TOTAL REFUND DONATIONS

Add the refund donation amounts for Boxes 1 through 5 for each Schedule P and enter the amount on the PA-40 line with Code H on the line.

 **CAUTION:** Do not enter Code H more than one time on any of the Lines 32 through 36 of the PA-40, Personal Income Tax Return. Use multiple Schedules P to designate multiple donations.

 **CAUTION:** The total amount of donations to PA 529 Accounts, plus any other donations listed on Lines 32 through 36 of the PA-40, Personal Income Tax Return, may not exceed the amount on Line 29 of the PA-40.

 **NOTE:** If the department adjusts a return after the donation is sent to the requested PA 529 Account, the department will issue a billing notice or assessment notice for the total deficiency including the amount of the donation.