

PA-40Pennsylvania Income
Tax ReturnPA-40 (EX) MOD 04-25 (FI)
PA Department of Revenue
Harrisburg, PA 17129

2500110057

2025

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.PA-40 (EX) MOD 04-25 (FI)
PA Department of Revenue
Harrisburg, PA 17129**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
____/____/2025 to ____/____/2025**Filing Status.** S Single J Married, Filing Jointly M Married, Filing Separately F Final Return. Indicate reason: D Deceased**Taxpayer**

Date of death ____/____/2025

 Spouse

Date of death ____/____/2025

 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 12/31/2025

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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EC

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Social Security Number (shown first)

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.

14. Credit from your 2024 PA Income Tax return. 14.

15. 2025 Estimated Installment Payments. Fill in oval if including Form REV-459B. 15.

16. 2025 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 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. 29.**The total of Lines 30 through 36 must equal Line 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 2026 estimated account. 31.

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.

Your Signature

Date

E-File Opt Out
See the instructions.

Preparer's PTIN

Spouse's Signature, if filing jointly

Preparer's Name and Telephone Number

Firm FEIN

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

Side 2



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