

PA-40

Pennsylvania 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)

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

☐ Extension. See the instructions.☐ Amended Return. See the instructions.

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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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 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. 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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