

Name shown first on the PA-40 (even if filing jointly)

Social Security Number (shown first)

- PA residents must report all PA taxable gambling and lottery winnings from all sources, whether receiving a Federal Form W-2G or not.
- Non-PA residents must report all PA taxable gambling and lottery winnings from sources within Pennsylvania.

**IMPORTANT:** For both PA residents and non-PA residents, prizes from playing games of the Pennsylvania State Lottery are not taxable, but you must include your winnings in eligibility income if claiming Tax Forgiveness on PA Schedule SP. You may not deduct your cost to play games of the Pennsylvania State Lottery from other winnings.

- Spouses may not use each other's costs to reduce the amount of winnings on this schedule.

			Taxpayer	Spouse
1.	Enter your total winnings from all Federal Forms W-2G.	1.		
2.	Enter your total winnings from all other gambling, betting, and lottery activities. Include cash and the fair market value or stated value of property, trips, services, etc.	2.		
3.	Total Winnings. Add Lines 1 and 2.	3.		
4.	Enter your total costs for tickets, bets, and other wagering. Do not include any expenses (travel, meals, programs, tip sheets, etc.) you incurred to play a game of chance.	4.		
5.	Gambling and lottery winnings. Subtract Line 4 from Line 3. If Line 4 is more than Line 3, enter zero.	5.		