

# PA-1000

## Pennsylvania Property Tax or Rent Rebate Program

# 2015



The Property Tax/Rent Rebate program benefits eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older.

The deadline to apply for a rebate on property taxes or rent paid in 2015 is June 30, 2016. Revenue will begin mailing and depositing rebates on July 1, 2016, as specified by law. Please see Page 3 for eligibility requirements and Page 10 for a sample form.

<b>Homeowners:</b>	<b>INCOME</b>	<b>MAXIMUM STANDARD REBATE</b>
	\$0 to \$8,000	\$650
	\$8,001 to \$15,000	\$500
	\$15,001 to \$18,000	\$300
	\$18,001 to \$35,000	\$250
<b>Renters:</b>	<b>INCOME</b>	<b>MAXIMUM REBATE</b>
	\$0 to \$8,000	\$650
	\$8,001 to \$15,000	\$500

**NOTE:** Applicants can exclude one-half of all Social Security income.



**pennsylvania**  
DEPARTMENT OF REVENUE

BUREAU OF INDIVIDUAL TAXES  
HARRISBURG, PA 17128-0503  
www.revenue.pa.gov

### ATTENTION:

As a result of Act 156 of 2014, income increases due solely to Social Security cost-of-living adjustments will not automatically disqualify claimants from receiving rebates. See the Income Eligibility Section on Page 3 for more information.

### DIRECT DEPOSIT

To eliminate an extra trip to the bank and receive your rebate faster, claimants are encouraged to opt for direct deposit of rebate payments. See Page 12 for details. Most seniors already receive Social Security payments through this safe, secure and convenient payment method.

### NEW THIS YEAR

The department may pursue automated phone calls to rebate recipients in 2016 notifying them of approval of their rebate claims. Each rebate claimant is encouraged to include his or her telephone number on the application form to facilitate these calls.

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## **BEFORE YOU BEGIN**

### **STATE SUPPLEMENTARY PAYMENT RECIPIENTS**

The State Supplementary Payment (SSP) is not included on your SSA-1099 form. The Department of Human Services will issue annual statements to verify your SSP benefit. SSP is still considered reportable income. As with other Social Security income, only half of the SSP income needs to be included on Line 4 of the Property Tax/Rent Rebate claim form.

### **SOCIAL SECURITY RECIPIENTS WITH PA ADDRESSES**

If you were a Pennsylvania resident for all of 2015, you do not have to submit proof of your Social Security income including Social Security retirement and Supplemental Security benefits. The Social Security Administration provides Social Security income information to the PA Department of Revenue. The PA Department of Human Services will provide State Supplementary Payment information to the department.

However, you or the person who prepares your claim will need these statements to correctly calculate the amount of your rebate. If none of these documents are available, you or your preparer will need to estimate the amount you received during the year. If the dollar amount you provide is not correct, the department will adjust the amount of your rebate based upon income amounts reported directly to the department by the Social Security Administration or the Department of Human Services.

### **SOCIAL SECURITY RECIPIENTS WITHOUT PA ADDRESSES**

If your address in Social Security Administration records was not a Pennsylvania address for 2015, you must submit a copy of one of the following documents as proof of your 2015 Social Security income: Form SSA-1099 reporting your 2015 Social Security benefits, a statement from Social Security that reports the monthly or yearly Social Security/Supplemental Security Income benefits you received during 2015, or a bank statement showing the amount of Social Security/Supplemental Security Income benefits deposited into your account during 2015.

### **PHILADELPHIA RESIDENTS**

Please read the special filing instructions on Page 9.

## ELIGIBILITY REQUIREMENTS

You are eligible for a Property Tax/Rent Rebate for claim year 2015, if you meet the requirements in each of the three categories below:

### CATEGORY 1 – TYPE OF FILER

- a. You were 65 or older as of Dec. 31, 2015;
- b. You were not 65, but your spouse who lived with you was 65 or older as of Dec. 31, 2015;
- c. You were a widow or widower during all or part of 2015 and were 50 or older as of Dec. 31, 2015; or
- d. You were permanently disabled and 18 or older during all or part of 2015, you were unable to work because of your medically determined physical or mental disability, and your disability is expected to continue indefinitely. If you received Supplemental Security Income (SSI) payments, you are eligible for a rebate if you meet all other requirements.

**NOTE:** If you applied for Social Security disability benefits and the Social Security Administration did not rule in your favor, you are not eligible for a Property Tax/Rent Rebate as a disabled claimant.

### CATEGORY 2 – ELIGIBILITY INCOME

When calculating your total eligible annual household income, exclude one-half of your Social Security benefits as shown in Box 5 of your SSA-1099 statement, one-half of your Supplemental Security Income benefits, one-half of your State Supplementary Payment benefits and one-half of any Railroad Retirement Tier 1 benefits as shown on Form RRB-1099.

- a. **Property Owners** - Your total eligible annual household income, including the income that your spouse earned and received while residing with you, was \$35,000 or less in 2015. See Important below. (addition to a and b)
- b. **Renters** - Your total eligible annual household income, including the income that your spouse earned and received while residing with you, was \$15,000 or less in 2015. See Important below. (addition to a and b)

You must report all items of income, except the nonreportable types of income listed on Pages 7 and 8, whether or not the income is taxable for federal or PA income tax purposes.

**NOTE:** There may be differences between eligibility income and PA-taxable income. Please see specific line instructions for each category of income.

**IMPORTANT:** Homeowners and renters who collected Social Security benefits and received a property tax or rent rebate in 2013 for claim year 2012 may be eligible for a property tax or rent rebate even if their eligibility income is greater than \$35,000 as a homeowner or \$15,000 as a renter. Claimants whose eligibility income is greater than these maximum household income limits may be eligible for claim year 2015 if their eligibility income is not greater than \$36,663 for a property owner or \$15,713 for a renter if the department can determine that the

increase in the income is due solely to Social Security cost-of-living adjustments in 2013, 2014 and 2015.

### CATEGORY 3 – OWNER, RENTER OR OWNER/RENTER

To file as a property owner, renter, or owner/renter, you must meet all requirements for one of the following categories:

#### OWNER

- a. You owned and occupied your home, as evidenced by a contract of sale, deed, trust, or life estate held by a grantee;
- b. You occupied your home (rebates are for your primary residence only); and
- c. You or someone on your behalf paid the 2015 property taxes on your home.

#### RENTER

- a. You rented and occupied a home, apartment, nursing home, boarding home, or similar residence in Pennsylvania;
- b. Your landlord paid property taxes or agreed to make a payment in lieu of property taxes on your rental property for 2015 (see Page 11); and
- c. You or someone on your behalf paid the rent on your residence for 2015.

#### OWNER/RENTER

- a. You owned, occupied, and paid property taxes for part of the year and were a renter for part of the year;
- b. You owned and occupied your home and paid property taxes and paid rent for the land upon which your home is situated; or
- c. You paid rent for the home you occupied, and paid property taxes on the land upon which your home is situated.

**CAUTION:** As a renter, if you received cash public assistance during 2015, you are not eligible for any rebate for those months you received cash public assistance. Please complete a PA-1000 Schedule D (enclosed in this booklet).

### PROOF DOCUMENTS THAT FIRST TIME FILERS MUST SUBMIT

**IMPORTANT:** Please send photocopies, since the department cannot return original documents. Print your Social Security Number (SSN) on each proof document that you submit with your claim form.

- If you are age 65 or older, provide proof of your age.
- If you are under age 65 and your spouse is age 65 or older, provide proof of your spouse's age.
- If you are a widow or widower age 50 to 64, provide proof of your age and a photocopy of your spouse's death certificate.
- If you are permanently disabled, age 18 to 64, you must provide proof of your age and proof of your permanent disability.

## **PROOF OF AGE**

**NOTE:** If you receive Social Security or SSI benefits and have proven your age with the Social Security Administration, you do not need to submit proof of age.

**IMPORTANT:** The department accepts photocopies of the following documents as proof of your age. Do not send your original documents since the department cannot return original documents.

- Birth certificate
- Blue Cross or Blue Shield 65 Special Card
- Church baptismal record
- Driver's license or PA identification card
- Hospital birth record
- Naturalization/immigration paper, if age is shown
- Military discharge paper, if age is shown
- Medicare card
- PACE/PACENET card
- Passport

The department will not accept a Social Security card or hunting or fishing license as proof of age.

If you have questions on other types of acceptable documents, please call the department at 1-888-222-9190.

## **PROOF OF DISABILITY**

- For Social Security disability, SSI permanent and total disability, Railroad Retirement permanent and total disability, or Black Lung disability, provide a copy of your award letter.
- For Veterans Administration disability, provide a letter from the Veterans Administration stating that you are 100 percent disabled.
- For Federal Civil Service disability, provide a letter from Civil Service stating that you are 100 percent disabled.
- If you do not qualify under any of the disability programs mentioned above, did not apply for Social Security benefits, or do not have a letter from the Veterans Administration or Civil Service Administration, you must submit a Physician's Statement of Permanent Disability (PA-1000 PS), enclosed in this booklet. The form must describe your disability as permanent and your physician must sign the statement to certify that the information is true and accurate to the best of his/her knowledge and belief.

**IMPORTANT:** The Physician's Statement of Permanent Disability cannot be used if you were denied Social Security disability. The Department of Revenue has the legal authority to require additional evidence that you are permanently disabled and eligible for a rebate.

## **HOUSEHOLDS WITH MORE THAN ONE QUALIFIED CLAIMANT**

Only one member of your household may file a claim even if more than one person qualifies for a rebate. If someone other than your spouse appears on the deed or the lease, please complete a PA-1000 Schedule F (enclosed in this booklet). You may apply for only one rebate each year.

## **DECEASED CLAIMANT**

To be eligible for a rebate, the claimant must have lived at least one day of a claim year, owned and occupied and paid taxes or rented and occupied and paid rent for the claim year during the time period the claimant was alive. The property tax paid for a deceased claimant will be prorated based upon the number of days the claimant lived during the claim year. See Schedule A for the calculation of the prorated property tax rebate.

To determine if a deceased claimant is eligible for a rebate, a deceased claimant's claim form must also include an annualized income amount in the calculation of total household income. See Schedule G, specifically the instructions for Line 11g, for information on the calculation of annualized income to be included in household income. A copy of the death certificate must also be included with the claim form.

A surviving spouse, estate or personal representative may file a claim on behalf of a deceased claimant. A personal representative can also have a previously filed rebate issued in his or her name, instead of the name of the decedent, in certain circumstances. Please see sections entitled SURVIVING SPOUSE, AN ESTATE, and PERSONAL REPRESENTATIVE for details.

## **SURVIVING SPOUSE**

The surviving spouse can file the completed claim and include a copy of the death certificate and a letter stating that he/she was the spouse of the claimant at the time of death. The surviving spouse may sign on the claimant's signature line.

OR

If the surviving spouse is eligible to file a claim, he/she can file under his/her own name instead of submitting a claim using the deceased individual's claim form.

The surviving spouse should print his/her name, address, and Social Security Number (SSN) in Part A, and follow the filing instructions. The surviving spouse should answer NO to Question 3 in Part B, and furnish proof required for a first time filer. Do not use the label the department sent to the decedent in the booklet. The surviving spouse should enter the deceased spouse's SSN and name in the spouse information area, and fill in the oval "if Spouse is Deceased", located in the area next to the Spouse's SSN on the claim form.

## **AN ESTATE**

The executor or the administrator of the claimant's estate may file the claim and submit a Short Certificate showing the will was registered or probated. When there is no will and there are assets (an estate), submit a copy of the Letters of Administration. A Short Certificate or Letters of Administration can be obtained from the county courthouse where the death is recorded. The person filing the claim form on behalf of the deceased person may sign on the claimant's signature line.

## **PERSONAL REPRESENTATIVE**

If a person dies and there is no will, the will has not been registered or probated or there is no estate, then a personal representative may file a claim on behalf of an eligible decedent. A decedent's personal representative must submit a copy of the decedent's death certificate and a receipted copy of the



**(P) Property Owners:** Fill in this oval if you owned and occupied your home for all or part of 2015 and did not rent for any part of the year. If your deceased spouse's name is on your deed or tax bills, include the decedent's Social Security Number and name.

**(R) Renters:** Fill in this oval if you rented and occupied your residence for all or part of 2015.

**(B) Owner/Renter:** Fill in this oval if you owned and occupied your residence for part of 2015, and also rented and occupied another residence for the rest of 2015, or if you owned your residence and rented the land where your residence is located.

**EXAMPLE:** John pays property taxes on a mobile home that he owns and occupies. His mobile home is on land that he leases. John may claim a property tax rebate on the mobile home and a rent rebate on the land. See Pages 8, 9 and 11 for documents you must send as proof of property taxes or rents paid.

**Line 2 - Certification.** Please read each description and select the type of filer that applies best to your situation as of Dec. 31, 2015. A surviving spouse age 50 to 64 is eligible for a rebate as a widow or widower, while a surviving spouse who is 65 or older can file as a claimant. A surviving spouse under 50 may be able to file a claim for a deceased claimant if the deceased was 65 or older. Please complete the claim form using your Social Security Number, name and address, and supply all appropriate documentation.

- a. Claimant age 65 or older
- b. Claimant under age 65, with a spouse age 65 or older who resided in the same household (You must submit proof of your spouse's age the first time you file.)
- c. Widow or widower, age 50 to 65 (If your most recent marriage ended in divorce, you do not qualify as a widow/widower.)
- d. Permanently disabled and age 18 to 64

See Pages 3 and 4 for acceptable proof of age documents.

**Line 3 -** If you are filing on behalf of a decedent (a claimant who died during the claim year who otherwise would have been an eligible claimant under a, b, c or d for Line 2 above), completely fill in the oval. The type of claimant under which the decedent qualifies under Line 2 above must also be included. A copy of the death certificate must be submitted and Schedule G must be completed.

**PART C - LINES 4 THROUGH 18**

You must report the total household income you earned and/or received during 2015 for each category, which includes your spouse's income earned and/or received while residing with you. All claimants must submit proof of annual income.

**IMPORTANT:** The department reserves the right to request additional information or make adjustments to federal data if credits or deductions were taken to reduce income.

**CAUTION:** Spouses may not offset each other's income and losses.

The department has the legal authority to require evidence of the income you report on your claim. The following lists the kinds of

income you must report and the documents you must submit as proof of the reported income. You must include the income that your spouse received while residing with you. See Pages 7 and 8 for a list of the kinds of income that you do not need to report.

**NOTE:** Print your Social Security Number on each Proof Document that you submit with your claim form.

**Line 4 -** Include one-half of your 2015 Social Security Benefits as shown in Box 5 of your benefit statement SSA-1099, one-half of your 2015 SSI, one-half of your 2015 Social Security Disability Income, and one-half of your 2015 State Supplementary Payment. No documentation is required, if using a PA address.

**Line 5 -** Include one-half of your Railroad Retirement Tier 1 Benefits. Submit a copy of form RRB-1099.

**CAUTION:** The total income from old age benefit programs from other countries, such as Service Canada Old Age Security, must be converted into U.S. dollars and reported on Line 6.

**Line 6 -** Include the **gross** amount (not the taxable amount) of pensions, annuities, Individual Retirement Account distributions, Tier 2 Railroad Retirement Benefits, Veterans' Disability Benefits, and Civil Service Disability Benefits. Do not include Black Lung Benefits. Submit photocopies of pension/annuity benefits statements along with other forms 1099 showing income for 2015.

**IMPORTANT:** Do not include rollovers from Individual Retirement Accounts and employer pensions. However, proof must be provided. Proof includes, but is not limited to, a federal Form 1099-R showing a rollover or other documentation indicating that the distribution was rolled into a new account.

**Line 7 -** Report interest and dividends received or credited during the year, whether or not you actually received the cash. If you received dividends and capital gains distributions from mutual funds, report the capital gains distributions portion of the income as dividends, not as gains from the sale or exchange of property. Include interest received from government entities. You must also include all tax-exempt interest income from direct obligations of the U.S. government, any state government, or any political subdivision thereof in the amount shown on Line 7. **SUBMIT THE FOLLOWING:**

- A copy of your federal Form 1040 Schedule B or your PA-40 Schedule A and/or B; or copies of any federal Forms 1099 you received; OR
- A copy of the front page of your PA or federal income tax return verifying the income reported on Line 7.

**IMPORTANT:** If you received capital gains distributions from a mutual fund, you must use PA Schedule B or the front page of your PA tax return to verify your income. If you have PA tax-exempt interest income, you must include federal Form 1040 Schedule B along with a copy of the front page of your federal tax return.

**Line 8 -** Include gains or losses you realized from the sale of stocks, bonds, and other tangible or intangible property as well as any gains or losses realized as a partner in a partnership or

shareholder in a PA S corporation. Do not include capital gains distributions from mutual funds required to be reported on Line 7.

**NOTE:** The nontaxable gain on the sale of your principal residence must also be reported on this line. If you realized a loss from the sale of your principal residence, this loss may be used to offset any other gains you realized from the sale of tangible or intangible property. However, any net loss reported on this line cannot be deducted from any other income. You may also submit photocopies of each PA Schedule RK-1, PA Schedule NRK-1 or federal Schedule K-1 that shows your gains or losses for each partnership or PA S corporation.

Submit a copy of your federal Form 1040 Schedule D, a copy of your PA-40 Schedule D, or copies of any federal Forms 1099 you received which will verify any gains or losses you realized. If you received capital gains distributions from mutual funds, do not include a copy of federal Form 1040 Schedule D. You must include a copy of your PA-40 Schedule D.

If you sold your personal residence during this claim year, submit a statement showing the sale price less selling expenses, minus the sum of the original cost and permanent improvements.

**CAUTION:** You may only use losses from the sale or exchange of property to offset gains from the sale or exchange of property.

**Line 9** - Include net rental, royalty, and copyright income or loss realized during 2015 from property owned and rented to others, oil and gas mineral rights royalties or income received from a copyright as well as any net income or loss realized as a partner in a partnership or shareholder in a PA S corporation.

**CAUTION:** You may only use rental losses to offset rental income.

**IMPORTANT:** If you receive income from the rental of a portion of your own home, you must complete and submit a PA-1000 Schedule E (enclosed in this booklet). Submit a copy of your federal Form 1040 Schedule E, Part I, or PA-40 Schedule E from your income tax return. You may also submit photocopies of each PA Schedule RK-1, PA Schedule NRK-1 or federal Schedule K-1 that shows your net income or loss from rents, royalties, patents and copyrights for each partnership or PA S corporation.

**Line 10** - Include net income or loss from a business, profession, or farm, and net income or loss you realized as a partner in a partnership or a shareholder in a PA S corporation.

**CAUTION:** You may only use business losses to offset business income.

**IMPORTANT:** If you operate your business or profession at your residence, you must complete and submit a PA-1000 Schedule E (enclosed in this booklet).

Submit a photocopy of each federal Form 1040 Schedule C or F, or PA-40 Schedule C or F from your income tax return. You may also submit photocopies of each PA Schedule RK-1, PA Schedule NRK-1, or federal Schedule K-1 that shows your income or loss for each business.

**Lines 11a - 11g - Other Income** - Complete Lines 11a through 11g to report all other income that you and your spouse earned, received, and realized.

For each category of income on Lines 11a through 11g, you must submit proof, such as photocopies of Forms W-2, Department of Human Services cash assistance statements, your federal or PA income tax returns, and any other documents verifying income.

**Line 11a.** - Gross salaries, wages, bonuses, commissions, and estate or trust income not included in business, profession, or farm income.

**Line 11b.** - Gambling and lottery winnings, including PA Lottery, Powerball and Mega Millions winnings, prize winnings, and the value of other prizes and awards. (A PA-40 Schedule T must be submitted to verify these winnings, as well as a W-2G to document PA Lottery winnings.)

**Line 11c.** - Value of inheritance, alimony, and spousal support money.

**Line 11d.** - Cash public assistance/relief, unemployment compensation, and workers' compensation benefits, except Section 306(c) benefits.

**Line 11e.** - Gross amount of loss of time insurance benefits, disability insurance benefits, long-term care insurance benefits (if received directly by the claimant), and life insurance benefits and proceeds, except the first \$5,000 of the total death benefit payments.

**Line 11f.** - Gifts of cash or property totaling more than \$300, except gifts between members of a household.

**Line 11g.** - Miscellaneous income and annualized income amount. Include any income not identified above prior to the calculation of annualized income. If a claimant died during the claim year, an annualized income amount must also be included. To calculate the annualized income amount, complete Schedule G. When adding amounts for Line 3 of Schedule G, do not add any negative amounts reported on Lines 8, 9 or 10.

**Do not report the following income:**

- Medicare or health insurance reimbursements;
- Food stamps, surplus foods, or other such non-cash relief supplied by a governmental agency;
- Property Tax/Rent Rebate received in 2015;
- The amount of any damages due to personal injuries or sickness. Damages include Black Lung benefits and benefits granted under Section 306(c) of the Workers' Compensation Security Fund Act (relating to Schedule of Compensation for disability from permanent injuries of certain classes);
- Payments provided to eligible low-income households under the commonwealth's Low Income Home Energy Assistance Program;
- Payments received by home providers of the domiciliary care program administered by the Department of Aging, except those payments in excess of the actual expenses of the care;
- Disability income received by disabled children in the household;

- The difference between the purchase price of your residence and its selling price, if you used the proceeds from the sale to purchase a new residence. This new residence must be your principal residence;
- Federal or state tax refunds;
- Spouse's income earned or received while not living with you;
- Public Assistance benefits received by children in the household, even though the check is issued in claimant's name;
- Child support; and
- Individual Retirement Account and employer pension rollovers (must provide a copy of federal Form 1099-R indicating rollover or other supporting documentation).

**CAUTION:** If a claimant had significant income that is not typically received in equal amounts throughout the claim year, or if the number-of-days method does not accurately calculate the annualized income, the claim may be filed using an alternative method for determining the annualized income amount to be included on Line 11g. A worksheet must be included to show how the amount of annualized income was determined in those instances. The worksheet must clearly show how the income was determined and an explanation of the reason for deviating from the Schedule G method. Examples of when the claim would be filed using an alternative method would include instances where there is income from a one-time event such as a gain on the sale of stock, lump sum payments from an IRA or annuity, an amount is reported as an inheritance or a payment is received as a beneficiary on a life insurance policy. Proof of the deviation from the number-of-days method may be required by the department. The department will accept reasonable methods of calculating the annualized income amount.

**Line 12** - Add the positive income figures reported on Lines 4 through 11g and enter the total. Do not include losses. Enter the total income on Line 12 and also Line 22.

**IMPORTANT:** If you have over \$35,000 of income claimed on Line 12, you are not eligible for either Property Tax or Rent Rebate relief under this program unless a Social Security COLA is the only reason your income is greater than \$35,000. See Page 3 for additional information.

**Line 13 - For Property Owners Only**

Before completing Line 13 of the claim form, complete any schedules listed in the instructions for this line. If you must complete more than one schedule, you must complete them in alphabetical order. If one schedule does not apply to you, skip it, and go to the next schedule. You must carry forward, as the total tax paid, the last amount shown on the previous schedule you complete to the next schedule you complete.

Enter the total amount of the property taxes paid for your primary residence, or the amount shown as eligible property taxes paid on the last schedule completed.

**IMPORTANT:** If you do not enter the amount of all taxes paid on the primary residence, you will limit the department's ability to determine your eligibility for and amount of a supplemental rebate. See Page 13 for more information on supplemental rebates.

You must deduct interest or penalty payments, municipal assessments, per capita taxes, or occupation taxes included in your payment. If you paid early and received a discount, you enter the amount you actually paid on Line 13. You must also deduct other charges included in your tax bills. See taxes that are not acceptable on Page 9.

If your name does not appear on the receipted tax bills, you must submit proof of ownership. **Examples of proper proof are:** a copy of the deed or a copy of the trust agreement, will, or decree of distribution if you inherited your property. If your address is not on your receipted property tax bill or mortgage statement, you also must submit a letter from your tax collector or mortgage company verifying your home address.

**NOTE:** If your tax bills include a name and/or names other than yours and your spouse's, you must complete PA-1000 Schedule F or submit proof that you are the sole owner of the property.

Include only the property tax on the amount of land that is necessary for your personal use.

**PA-1000 Schedule A** - If you owned and occupied your home for less than the entire year of 2015 or a claim is being filed on behalf of a deceased owner who died during 2015.

**PA-1000 Schedule B** - If you were a widow or widower age 50 to 64 who remarried in 2015.

**PA-1000 Schedule E** - If you used part of your residence for a purpose other than living quarters in 2015.

**PA-1000 Schedule F** - If your deed shows owners other than your spouse.

**As proof of property tax paid, homeowners must provide photocopies of one of the following real estate documents:**

- All 2015 real estate tax bills that have been marked "paid" by the tax collector (see the instructions beginning on this page for the proper calculation of the amount on Line 13). If you paid your taxes in quarterly installments, a tax bill must be submitted for each period. For tax bills that are not marked paid by the tax collector, the department will accept a photocopy of both sides of the cancelled check along with a copy of the tax bill;
- Your year-end mortgage statement showing the amount of real estate taxes paid;
- A letter signed by the tax collector certifying that you paid your 2015 real estate taxes. The letter should also declare the total tax does not include nuisance taxes or penalty; OR
- A receipted copy of your tax billing from your owner's association or corporation. Resident stockholders of a cooperative housing corporation, such as a condominium, may qualify as property owners based on their pro rata share of the property taxes paid to the corporation for their residence.

**The following types of receipted real estate tax bills are acceptable:**

- County
- School district

- City
- Borough
- Township

**Taxes/charges that are not acceptable (even if based on millage):**

- Flat rate charges
- Footage charges
- Personal property tax
- Per capita tax
- Occupational privilege tax
- Sewer rent
- Garbage collection charges
- Municipal assessments such as, or including, road, institution, street, library, light, water, fire, debt, and sinking fund taxes
- Interest or penalty payments

If your tax bills contain any of these charges, you must deduct them when completing Line 13.

**ATTENTION PHILADELPHIA RESIDENTS:**

The City of Philadelphia has provided the department with electronic records of all receipted 2015 property tax bills for Philadelphia that were paid by Dec. 31, 2015. If you live in the City of Philadelphia and paid your 2015 property taxes by Dec. 31, 2015, do not include a copy of your receipted property tax bills. If you live in Philadelphia and paid your 2015 property taxes in 2016, please submit proof of payment as outlined in the preceding information.

**NOTE:** You or the person who prepares your claim will need to know the amount of tax you paid in order to correctly calculate your rebate. If you do not have a copy of your original tax bill or a copy of your tax payment, you or your preparer will need to estimate the amount of taxes you paid. If the tax amount you provide is not correct, the department will adjust the amount of your rebate based upon the paid taxes reported to the department by the City of Philadelphia.

**Line 14 -** To determine the amount for Line 14, start with the amount of your total income on Line 22. In Table A, find the income range that includes your Line 22 amount and circle the corresponding maximum standard rebate amount. Compare your maximum standard rebate amount to the amount on Line 13 and enter the lesser amount on Line 14. The department will not pay a rebate for less than \$10. The maximum standard rebate cannot exceed \$650.

**Line 15 - For Renters Only**

**IMPORTANT:** If you have over \$15,000 of income on Line 12, you are not eligible for the rent rebate relief portion of this program unless a Social Security COLA is the only reason your income is greater than \$15,000. See Page 3 for additional information.

**PA-1000 Schedule RC -** You must always complete this schedule before completing Line 15 or the additional schedules noted later in the instructions for this line. If none of the additional schedules apply, report the amount from Line 8 of Schedule RC on Line 15 of your claim form.

You may claim a rebate only if you pay rent to a property owner for a dwelling that you rent for use as a home that is a self-contained unit.

**NOTE:** A landlord-tenant relationship exists when the landlord (lessor) provides the claimant (lessee) with a lease for a self-contained unit. This usually means a separate kitchen, bath and bedroom.

The landlord (lessor) must maintain a lease agreement, have separate utility bills, have other evidence of a self-contained unit and report the rental income on federal and PA tax returns. If the landlord (lessor) also claims a Property Tax/Rent Rebate, they must submit a PA-1000 Schedule E (enclosed in this booklet), and provide their federal or PA tax return. You, as the claimant for a rebate, are responsible to prove a landlord-tenant relationship. Self-contained dwellings for rent eligible for rent rebates can include:

- Apartment in a house
- Apartment building
- Boarding home
- Mobile home
- Mobile home lot
- Nursing home
- Private home
- Personal care home
- Assisted living
- Domiciliary care
- Foster care

**Rent Payment Subsidies -** For the purpose of this rebate claim, subtract rent payment subsidies provided by or through a governmental agency from the total rent you paid. See Line 5 of the PA Rent Certificate.

**Renters must provide one of the following proof documents:**

1. A PA Rent Certificate for each place you rented during the year. Keep copies for your records. Your landlord or his/her authorized agent should complete Lines 1 through 8 and sign the PA Rent Certificate.
2. If you cannot get your landlord's signature, you must complete and submit the PA Rent Certificate and the notarized Occupancy Affidavit that is below the PA Rent Certificate. Complete the Occupancy Affidavit in its entirety and write the reason the landlord did not sign the PA Rent Certificate.
3. Rent receipts signed by your landlord or his/her agent for each month for which you are claiming a rebate that show your name and rental address, the amount of rent paid and the period for which you paid rent.

# PA-1000 COMPLETION SAMPLE

Fill in your Social Security Number.

Fill in this oval if your spouse is deceased.

If your label is correct, place it here.

Discard label if it is not correct and fill in all data in Part A.

Fill in only one oval for Line 1.  
Fill in only one oval for Line 2.

Fill in this oval on behalf of decedent.

Fill in School District Code (see Pages 15 and 16). Fill in County Code (see Page 14).

Report your total Social Security, SSI, and SSP benefits here. Divide the total by 2 and enter the result on Line 4.

Report your total Railroad Retirement Tier 1 benefits here. Divide the total by 2 and enter the result on Line 5.

Enter the total of Lines 4 through 11g.

PA-1000 1505010015  
Property Tax or Rent Rebate Claim  
PA-1000 (06-15)  
PA Department of Revenue  
Harrisburg, PA 17128-0993  
2015

**A** Check your label for accuracy. If incorrect, do not use the label. Complete Part A.  
Your Social Security Number \_\_\_\_\_ Spouse's Social Security Number \_\_\_\_\_

**B** Fill in only one oval in each section.  
1. I am filing for a rebate as a:  
 P. Property Owner - See instructions  
 R. Renter - See instructions  
 O. Owner/Renter - See instructions  
2. I certify that as of Dec. 31, 2015, I am (a):  
 A. Claimant age 65 or older  
 B. Claimant under age 65, with a spouse age 65 or older who resided in the same household  
 C. Widow or widower, age 50 to 64  
 D. Permanently disabled and age 18 to 64

PLEASE WRITE IN YOUR SOCIAL SECURITY NUMBER ABOVE

LAST NAME FIRST NAME MI

FIRST LINE OF ADDRESS

SECOND LINE OF ADDRESS

CITY OR POST OFFICE STATE ZIP CODE

SPOUSE'S FIRST NAME MI COUNTY CODE SCHOOL DISTRICT CODE

CLAIMANT'S BIRTHDATE SPOUSE'S BIRTHDATE DAYTIME TELEPHONE

**C** TOTAL INCOME received by you and your spouse during 2015

4. Social Security, SSI and SSP Income (Total benefits \$ \_\_\_\_\_ divided by 2) ..... 4.

5. Railroad Retirement Tier 1 Benefits (Total benefits \$ \_\_\_\_\_ divided by 2) ..... 5.

6. Total Benefits from Pension, Annuity, IRA Distributions, Veterans' Disability and Railroad Retirement Tier 2 ..... 6.

7. Interest and Dividend Income ..... 7.

8. Gain or Loss on the Sale or Exchange of Property ..... If a loss, fill in this oval. ..... 8.

9. Net Rental Income or Loss ..... If a loss, fill in this oval. ..... 9.

10. Net Business Income or Loss ..... If a loss, fill in this oval. ..... 10.

11a. Salaries, wages, bonuses, commissions, and estate and trust income ..... 11a.

11b. Gambling and Lottery winnings, including PA Lottery wins, prize winnings and the value of other prizes ..... 11b.

11c. Value of inheritances, alimony and spousal support ..... 11c.

11d. Cash public assistance/relief, unemployment compensation and workers' compensation, except Section 306(c) benefits ..... 11d.

11e. Gross amount of loss of impairment benefits and disability insurance benefits, and life insurance benefits, except \$5,000 of total death benefit payments ..... 11e.

11f. Gifts of cash or property totaling more than \$300, except gifts between members of a household ..... 11f.

11g. Miscellaneous income or unrealized income amount ..... 11g.

12. TOTAL INCOME. Enter only the positive income amounts from Lines 4 through 11g. See Page 3 for income limitations. Enter this amount on line 22. ..... 12.

IMPORTANT: You must submit proof of the income you reported - See the instructions on Pages 6 and 7.

Property Owners complete Lines 13 and 14.

Renters complete Lines 15, 16 and 17.

If you want your rebate directly deposited, complete Lines 19, 20 and 21.

Claimant signs here.

If you were both a Property Owner and a Renter, complete Lines 13 through 18.

Enter your Routing Number here (direct deposit only).

Enter your Account Number here (direct deposit only).

PA-1000 2015 1505120012  
Property Tax or Rent Rebate Claim  
PA-1000 (06-15)  
PA Department of Revenue  
Harrisburg, PA 17128-0993  
2015

PROPERTY OWNERS ONLY  
13. Total 2015 property tax. Submit copies of received tax bills. ..... 13.

14. Property Tax Rebate. Enter the maximum standard rebate amount from Table A for your income level here: ( ) Compare this amount to line 13 and enter the lesser amount to the right. ..... 14.

RENTERS ONLY  
15. Total 2015 rent paid. Submit PA Rent Certificate and/or rent receipts ..... 15.

16. Multiply Line 15 by 20 percent (0.20) ..... 16.

17. Rent Rebate. Enter the maximum rebate amount from Table B for your income level here: ( ) Compare this amount to line 16 and enter the lesser amount to the right. ..... 17.

OWNER - RENTER ONLY  
18. Property Tax/Rent Rebate. Enter the maximum rebate amount from Table A for your income level here: ( ) Compare the amount to the sum of Lines 14 and 17 and enter the lesser amount to the right. ..... 18.

DIRECT DEPOSIT. Banking rules do not permit direct deposits to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 19, 20 and 21. If your bank account will mail you a paper check, if your rebate will be going to a bank account within the U.S., you have the option to have your rebate deposited. If you want the department to directly deposit your rebate into your checking or savings account, complete Lines 19, 20 and 21.

19. Place an X in one box to authorize the Department of Revenue to directly deposit your rebate into your: ..... 19.

20. Routing number. Enter in boxes to the right. ..... 20.

21. Account number. Enter in boxes to the right. ..... 21.

TABLE A - OWNERS ONLY		TABLE B - RENTERS ONLY	
INCOME LEVEL	Maximum Standard Rebate	INCOME LEVEL	Maximum Rebate
\$ 0 to \$ 8,000	\$650	\$ 0 to \$ 8,000	\$650
\$ 8,001 to \$15,000	\$500	\$ 8,001 to \$15,000	\$500
\$15,001 to \$18,000	\$300		
\$18,001 to \$35,000	\$250		

**D** An excessive claim with intent to defraud is a misdemeanor punishable by a maximum fine of \$1,000, and/or imprisonment for up to one year upon conviction. The claimant is also subject to a penalty of 25 percent of the entire amount claimed.

CLAIMANT OATH: I declare that this claim is true, correct and complete to the best of my knowledge and belief, and this is the only claim filed by members of my household. I authorize the PA Department of Revenue access to my federal and state Personal Income Tax records, my PACE records, my Social Security Administration records and my Department of Public Welfare records. This access is for verifying the truth, correctness and completeness of the information reported in this claim.

Claimant's Signature \_\_\_\_\_ Date \_\_\_\_\_ Witnesses' Signatures: If the claimant cannot sign, but only makes a mark. \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

PREPARED: I declare that I prepared this return, and that it is to the best of my knowledge and belief, true, correct and complete.  
Name of claimant's power of attorney or nearest relative. Please print. \_\_\_\_\_

Preparer's Signature, if other than the claimant \_\_\_\_\_ Date \_\_\_\_\_ Telephone number of claimant's power of attorney or nearest relative. \_\_\_\_\_

Preparer's Name. Please print. \_\_\_\_\_ Home address of claimant's power of attorney or nearest relative. Please print. \_\_\_\_\_

Preparer's telephone number \_\_\_\_\_ City or Post Office \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Call 1-888-728-2937 to check the status of your claim or to update your address. Deadline - June 30, 2016.

**NOTE:** The department will not accept cancelled checks as proof of rent paid. Print your Social Security Number on each proof document that you submit with your claim form.

**IMPORTANT:** If your landlord is a tax-exempt entity and is not required to pay property taxes on your rental property, you do not qualify for a rent rebate unless your landlord makes payments in lieu of taxes. In this situation, landlords agree to make reasonable cash payments in lieu of taxes to a local government authority (county, municipality, school district, fire/police department, etc.) in order to allow their residents to claim rent rebates.

Before completing Line 15 of the claim form, complete any schedules listed in the instructions for this line. If you must complete more than one schedule, you must complete them in alphabetical order.

If one schedule does not apply to you, skip it, and go to the next schedule. You must carry forward, as the total rent paid, the last amount shown on the previous schedule you complete to the next schedule you complete.

Report the amount shown on the last schedule that applies to you on Line 15 of the claim form.

**PA-1000 Schedule B** - If you were a widow or widower age 50 to 64 who remarried in 2015.

**PA-1000 Schedule D** - If you were a renter who received cash public assistance in 2015.

**PA-1000 Schedule E** - If you used part of your residence for a purpose other than living quarters in 2015.

**PA-1000 Schedule F** - If your lease shows persons other than your spouse or minor children.

If you were required to complete Schedules B, D, E, or F, enter the lesser amount of the total rent paid in 2015 or the amount shown as eligible rents paid, on the last schedule completed.

**Line 16** - Multiply Line 15 by 20 percent (0.20).

**Line 17** - To determine the amount for Line 17, start with the amount of your total income on Line 22. In Table B, find the income range that includes your Line 22 amount and circle the corresponding maximum rebate amount. Compare your maximum rebate amount to the amount on Line 16 and enter the lesser amount on Line 17. The department will not pay a rebate for less than \$10. The maximum standard rebate cannot exceed \$650.

**Line 18 - For Owner/Renter Only**

**IMPORTANT:** If you have over \$15,000 of income claimed on Line 12, you are not eligible for the rent rebate relief portion of this program unless a Social Security COLA is the only reason your income is greater than \$15,000. See Page 3 for additional information.

**CAUTION:** As an owner/renter, only fill in Oval B (Owner/Renter) in Section B of the claim form. Do not fill in Oval P or R. Filling in other ovals may reduce your rebate amount. If you were both a property owner and a renter in 2015, you must calculate your property tax rebate separately from your rent rebate. Complete

Lines 13 and 14 to calculate your property tax rebate and complete Lines 15 through 17 to calculate your rent rebate.

**Add Lines 14 and 17** - To determine the amount for Line 18, start with the amount of your total income in Line 22. In Table A, find the income range that includes your Line 22 amount and circle the corresponding maximum standard rebate amount. Compare your maximum standard rebate amount to the sum of Lines 14 and 17 and enter the lesser amount on Line 18. The department will not pay a rebate for less than \$10. The maximum standard rebate cannot exceed \$650.

**DIRECT DEPOSIT**

**Line 19** - In order to comply with banking rules, direct deposits are not available for rebates going to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 19, 20 and 21. The department will send you a paper check.

If your rebate will be going to a bank account within the U.S., you have the option to have your rebate directly deposited.

If you want the Department of Revenue to directly deposit your rebate into your checking or savings account at your bank, credit union, or other financial institution, place an X in the appropriate box on Line 19. Then complete Lines 20 and 21.

**CAUTION:** Be sure to enter the correct routing and account numbers. Please check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. **The Department of Revenue is not responsible for a lost rebate if you enter the wrong account information. The Department of Revenue cannot change the banking information you enter in these spaces. If the information you entered is not accurate or up to date, the department will send a check instead of making a direct deposit into your account.**

By placing an X in either box on Line 19, you are authorizing the department to directly deposit your rebate into your checking or savings account. Direct deposits cannot be made to Social Security Direct Express® cards.

**IMPORTANT:** Do not include a copy of a blank check with your rebate application. The department cannot complete this information on your application.

**Line 20 - Routing Number**

Enter your bank or financial institution's nine-digit routing number. The first two digits must be 01 through 12, or 21 through 32. Do not use spaces or special characters when entering the routing number. **EXAMPLE:** The routing number on the sample check on Page 12 is 250250025.

If you are attempting to complete this line using a deposit slip, please contact your financial institution to determine if the routing number is correct. Many times the number on the deposit slip is for internal use by the institution and using it may delay the payment of your rebate.

**NOTE:** This number must be nine digits. Otherwise, your financial institution will reject the direct deposit, and the department will mail you a check.

**IMPORTANT:** Your check may state that it is payable through a bank different from the financial institution where you have your account (i.e. your check may have two banks listed on the face). If so, do not use the routing number on your check. Instead, ask your financial institution for the correct routing number and enter it on Line 20.

**Line 21 - Checking or Savings Account Number**

Enter your checking or savings account number. Your account number may be as many as 17 digits and may contain both numbers and letters.

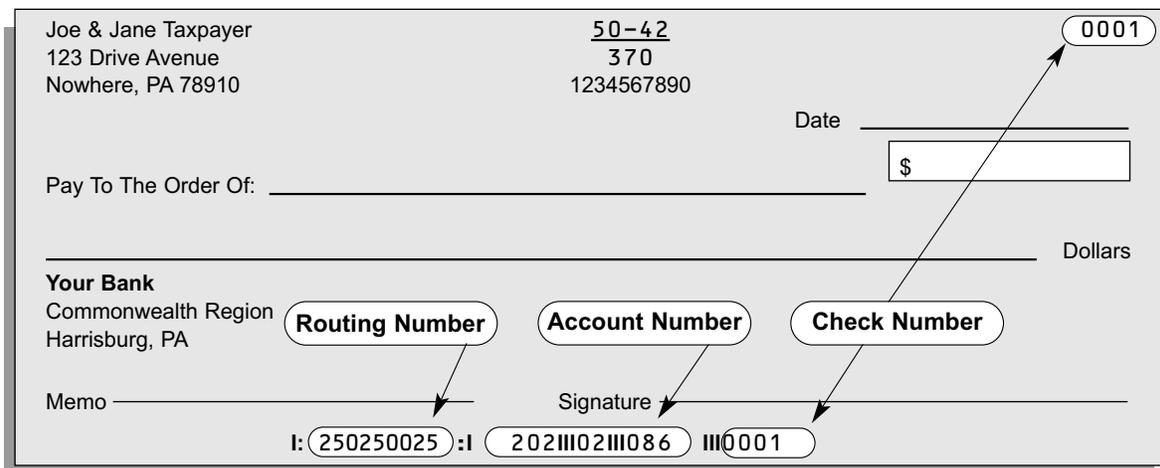
Enter the numbers and letters from left to right. Do not use spaces or special characters when you enter your account number and leave any unused boxes blank. **EXAMPLE:** The checking account number on the sample check below is 20202086. **Do not include the check number.** The check number on the sample check is 0001. If you are attempting

to complete this line using a direct deposit slip, please contact your financial institution to determine if the account number is correct. Many times the number on the deposit slip is for internal use by the institution and using it may delay the payment of your rebate.

**CAUTION:** If your bank has recently changed ownership, the routing and account numbers on your check may be incorrect. Please verify the routing and account numbers with your bank before you enter them on Lines 20 and 21.

**IMPORTANT:** If you apply before the end of May and opt for direct deposit of your rebate, you may notice a zero dollar transaction on your April or May bank statement. This transaction is part of a security process conducted to verify your account information and ensure your rebate arrives quickly and accurately. If account information cannot be verified for direct deposit, the department will send you a paper check.

**SAMPLE CHECK**



Please do not send a copy of a blank or voided check with your rebate application.

**Line 22 - Total Income**

Line 22 is used to determine the correct rebate amount. Enter the amount from Line 12 of the claim form on this line and circle the corresponding Maximum Standard Rebate or Maximum Rebate amount for your income level. Owners use Table A and Renters use Table B.

the PA Department of Revenue access to my federal and Pennsylvania personal income tax records, my PACE records, my Social Security Administration records, and/or my Department of Human Services records. This access is for verifying the truth, correctness, and completeness of the information reported in this claim.

If you do not agree with the oath, do not sign the claim form. However, the department will not process the claim form or issue a rebate without a signature.

**NOTE:** The Property Tax or Rent Rebate program is a benefit provided to qualifying homeowners who apply. The Department of Revenue will not place a lien or judgment on your property because of a Property Tax/Rent Rebate paid to you.

**PART D - OATH**

Please read the following oath before signing the claim form.

**CLAIMANT OATH:** I declare that this claim is true, correct, and complete to the best of my knowledge and belief, and this is the only claim filed by members of my household. I authorize

**SIGNATURES:** Sign and date the claim form in the space provided. The signature must match the name listed on the label or printed on the name line. If someone other than the claimant signs the claim form, a copy of the Power of Attorney, guardianship papers, or other documents entitling that person to sign must accompany the claim form. In the case of deceased claimant, see the instructions on Page 4.

If the claimant makes a mark instead of a signature, two people must sign the form as witnesses to the claimant's mark.

Also please provide the name, address, and telephone number of the claimant's nearest relative. This helps the department locate claimants if the Post Office returns a rebate check as undeliverable.

**MAILING INSTRUCTIONS**

You must complete and submit one original claim form to the Department of Revenue. Do not submit a photocopy of the claim form. For your convenience, the department provides two claim forms. If you need another claim form, visit [www.revenue.pa.gov](http://www.revenue.pa.gov) or call the Forms Ordering Message Service at 1-800-362-2050.

**IMPORTANT: Do not use staples.** Using staples delays the processing of your claim and damages your claim form and other documents.

Place your completed claim form and other necessary documents in the envelope provided. Use the checklist on the

back of the envelope to verify that your claim is complete. Incomplete claims will delay your rebate. If you do not have the envelope the department provided, mail your completed claim form and necessary documents to:

**PA DEPARTMENT OF REVENUE  
PROPERTY TAX OR RENT REBATE PROGRAM  
PO BOX 280503  
HARRISBURG PA 17128-0503**

**SUPPLEMENTAL PROPERTY TAX REBATES**

Revenue from slots gaming is providing general property tax relief to all Pennsylvania homeowners. Supplemental property tax rebates, equal to 50 percent of taxpayers' base rebates, are available to provide extra relief to homeowners who need it the most.

Homeowners in Pittsburgh, Scranton and Philadelphia with eligibility income of \$30,000 or less will receive additional payments, as will homeowners in the rest of the state who meet the same income-eligibility requirement and pay more than 15 percent of their household income in property taxes.

**IMPORTANT:** If you are eligible for a supplemental payment above the maximum rebate, the department will calculate it for you. Please follow the instructions for Lines 13 and 14 on Pages 8 and 9 of this booklet to complete your rebate application; do not adjust the amounts on Line 14.

**REBATE TABLES**

TABLE A - OWNERS ONLY				
TOTAL INCOME From Line 12 of your claim form				Maximum Standard Rebate
\$ 0	to	\$ 8,000		\$ 650
\$ 8,001	to	\$ 15,000		\$ 500
\$ 15,001	to	\$ 18,000		\$ 300
\$ 18,001	to	\$ 35,000		\$ 250

TABLE B - RENTERS ONLY				
TOTAL INCOME From Line 12 of your claim form				Maximum Rebate
\$ 0	to	\$ 8,000		\$ 650
\$ 8,001	to	\$ 15,000		\$ 500

## PENNSYLVANIA COUNTIES & CODES

Adams	01	Elk	24	Montour	47
Allegheny	02	Erie	25	Northampton	48
Armstrong	03	Fayette	26	Northumberland	49
Beaver	04	Forest	27	Perry	50
Bedford	05	Franklin	28	Philadelphia	51
Berks	06	Fulton	29	Pike	52
Blair	07	Greene	30	Potter	53
Bradford	08	Huntingdon	31	Schuylkill	54
Bucks	09	Indiana	32	Snyder	55
Butler	10	Jefferson	33	Somerset	56
Cambria	11	Juniata	34	Sullivan	57
Cameron	12	Lackawanna	35	Susquehanna	58
Carbon	13	Lancaster	36	Tioga	59
Centre	14	Lawrence	37	Union	60
Chester	15	Lebanon	38	Venango	61
Clarion	16	Lehigh	39	Warren	62
Clearfield	17	Luzerne	40	Washington	63
Clinton	18	Lycoming	41	Wayne	64
Columbia	19	McKean	42	Westmoreland	65
Crawford	20	Mercer	43	Wyoming	66
Cumberland	21	Mifflin	44	York	67
Dauphin	22	Monroe	45		
Delaware	23	Montgomery	46		



# PA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
<b>ADAMS</b>		<b>BERKS</b>		Palmerton Area . . . . .13650		Middletown Area . . . . .22600	
Bermudian Springs . . . . .01110		Antietam . . . . .06050		Panther Valley . . . . .13660		Millersburg Area . . . . .22610	
Conewago Valley . . . . .01160		Boyerstown Area . . . . .06075		Weatherly Area . . . . .13900		Steelton Highspire . . . . .22800	
Fairfield Area . . . . .01305		Brandywine Heights Area . . . . .06085		<b>CENTRE</b>		Susquehanna Township . . . . .22830	
Gettysburg Area . . . . .01375		Conrad Weiser Area . . . . .06110		Bald Eagle Area . . . . .14100		Susquenita . . . . .50600	
Littletown Area . . . . .01520		Daniel Boone Area . . . . .06150		Bellefonte Area . . . . .14110		Upper Dauphin Area . . . . .22900	
Upper Adams . . . . .01852		Exeter Township . . . . .06200		Keystone Central . . . . .18360		Williams Valley . . . . .54880	
<b>ALLEGHENY</b>		Fleetwood Area . . . . .06250		Penns Valley Area . . . . .14700		<b>DELAWARE</b>	
Allegheny Valley . . . . .02060		Governor Mifflin . . . . .06300		Philipsburg-Osceola Area . . . . .17700		Chester Upland . . . . .23123	
Avonworth . . . . .02075		Hamburg Area . . . . .06350		State College Area . . . . .14800		Chichester . . . . .23130	
Baldwin Whitehall . . . . .02110		Kutztown Area . . . . .06400		Tyrone Area . . . . .07800		Garnet Valley . . . . .23410	
Bethel Park . . . . .02125		Muhlenberg Township . . . . .06550		<b>CHESTER</b>		Haverford Township . . . . .23450	
Brentwood Borough . . . . .02145		Oley Valley . . . . .06650		Avon Grove . . . . .15050		Interboro . . . . .23510	
Carlynton . . . . .02160		Reading . . . . .06700		Coatesville Area . . . . .15190		Marple Newtown . . . . .23550	
Chartiers Valley . . . . .02175		Schuylkill Valley . . . . .06750		Downingtown Area . . . . .15200		Penn-Delco . . . . .23690	
Clairton City . . . . .02190		Tulpehocken Area . . . . .06800		Great Valley . . . . .15350		Radnor Township . . . . .23760	
Cornell . . . . .02210		Twin Valley . . . . .06810		Kennett Consolidated . . . . .15400		Ridley . . . . .23770	
Deer Lakes . . . . .02225		Upper Perkiomen . . . . .46860		Octorara Area . . . . .15650		Rose Tree Media . . . . .23790	
Duquesne City . . . . .02250		Wilson . . . . .06910		Owen J. Roberts . . . . .15660		Southeast Delco . . . . .23840	
East Allegheny . . . . .02280		Wyomissing . . . . .06935		Oxford Area . . . . .15670		Springfield . . . . .23850	
Elizabeth Forward . . . . .02315		<b>BLAIR</b>		Phoenixville Area . . . . .15720		Unionville-Chadds Ford . . . . .15850	
Fort Cherry . . . . .63240		Altoona Area . . . . .07050		Spring-Ford Area . . . . .46730		Upper Darby . . . . .23945	
Fox Chapel Area . . . . .02391		Bellwood Antis . . . . .07100		Tredyffrin Easttown . . . . .15780		Wallingford Swarthmore . . . . .23960	
Gateway . . . . .02410		Claysburg-Kimmel . . . . .07150		Twin Valley . . . . .06810		West Chester Area . . . . .15900	
Hampton Township . . . . .02460		Hollidaysburg Area . . . . .07350		Unionville-Chadds Ford . . . . .15850		William Penn . . . . .23965	
Highlands . . . . .02475		Spring Cove . . . . .07750		West Chester Area . . . . .15900		<b>ELK</b>	
Keystone Oaks . . . . .02500		Tyrone Area . . . . .07800		<b>CLARION</b>		Brockway Area . . . . .33070	
McKeesport Area . . . . .02600		Williamsburg Community . . . . .07900		Allegheny Clarion Valley . . . . .16030		Forest Area . . . . .27200	
Montour . . . . .02630		<b>BRADFORD</b>		Armstrong . . . . .03085		Johnsonburg Area . . . . .24350	
Moon Area . . . . .02634		Athens Area . . . . .08050		Clarion Area . . . . .16120		Kane Area . . . . .42230	
Mount Lebanon . . . . .02640		Canton Area . . . . .08100		Clarion-Limestone Area . . . . .16170		Ridgway Area . . . . .24600	
North Allegheny . . . . .02685		Northeast Bradford County . . . . .08300		Keystone . . . . .16650		Saint Marys Area . . . . .24800	
Northgate . . . . .02687		Sayre Area . . . . .08600		North Clarion County . . . . .16750		<b>ERIE</b>	
North Hills . . . . .02690		Towanda Area . . . . .08650		Redbank Valley . . . . .16800		Corry Area . . . . .25145	
Penn Hills . . . . .02735		Troy Area . . . . .08665		Union . . . . .16900		Erie City . . . . .25260	
Penn-Trafford . . . . .65710		Wyalusing Area . . . . .08900		<b>CLEARFIELD</b>		Fairview . . . . .25330	
Pine-Richland . . . . .02100		<b>BUCKS</b>		Clearfield Area . . . . .17100		Fort Leboeuf . . . . .25355	
Pittsburgh . . . . .02745		Bensalem Township . . . . .09100		Curwensville Area . . . . .17180		General McLane . . . . .25390	
Plum Borough . . . . .02750		Bristol Borough . . . . .09130		Dubois Area . . . . .17200		Girard . . . . .25405	
Quaker Valley . . . . .02775		Bristol Township . . . . .09135		Glendale . . . . .17300		Harbor Creek . . . . .25435	
Riverview . . . . .02820		Centennial . . . . .09200		Harmony Area . . . . .17350		Iroquois . . . . .25655	
Shaler Area . . . . .02830		Central Bucks . . . . .09210		Moshannon Valley . . . . .17500		Millcreek Township . . . . .25760	
South Allegheny . . . . .02865		Council Rock . . . . .09235		Philipsburg-Osceola Area . . . . .17700		North East . . . . .25830	
South Fayette Township . . . . .02870		Easton Area . . . . .48330		Purchase Line . . . . .32730		Northwestern . . . . .25850	
South Park . . . . .02875		Morrisville Borough . . . . .09720		West Branch Area . . . . .17900		Union City Area . . . . .25910	
Steel Valley . . . . .02883		Neshaminy . . . . .09750		<b>CLINTON</b>		Wattsburg Area . . . . .25970	
Sto-Rox . . . . .02885		New Hope Solebury . . . . .09760		Jersey Shore Area . . . . .41400		<b>FAYETTE</b>	
Upper Saint Clair Township . . . . .02920		North Penn . . . . .46570		Keystone Central . . . . .18360		Albert Gallatin Area . . . . .26030	
West Allegheny . . . . .02940		Palisades . . . . .09800		West Branch Area . . . . .17900		Belle Vernon Area . . . . .65060	
West Jefferson Hills . . . . .02955		Pennridge . . . . .09810		<b>COLUMBIA</b>		Brownsville Area . . . . .26080	
West Mifflin Area . . . . .02960		Pennsburg . . . . .09820		Benton Area . . . . .19100		Connellsville Area . . . . .26130	
Wilkinsburg Borough . . . . .02980		Quakertown Community . . . . .09840		Berwick Area . . . . .19110		Frazier . . . . .26290	
Woodland Hills . . . . .02990		Souderton Area . . . . .46710		Bloomsburg Area . . . . .19120		Laurel Highlands . . . . .26400	
<b>ARMSTRONG</b>		<b>BUTLER</b>		Central Columbia . . . . .19150		Southmoreland . . . . .65750	
Allegheny Clarion Valley . . . . .16030		Allegheny Clarion Valley . . . . .16030		Millville Area . . . . .19500		Uniontown Area . . . . .26800	
Apollo-Ridge . . . . .03060		Butler Area . . . . .10125		Mount Carmel Area . . . . .49510		<b>FOREST</b>	
Armstrong . . . . .03085		Freepoint Area . . . . .03305		North Schuylkill . . . . .54500		Forest Area . . . . .27200	
Freeport Area . . . . .03305		Karns City Area . . . . .10360		Southern Columbia Area . . . . .19750		<b>FRANKLIN</b>	
Karns City Area . . . . .10360		Mars Area . . . . .10500		<b>CRAWFORD</b>		Chambersburg Area . . . . .28130	
Kiski Area . . . . .65440		Moniteau . . . . .10535		Conneaut . . . . .20103		Fannett-Metal . . . . .28200	
Leechburg Area . . . . .03450		Seneca Valley . . . . .10790		Corry Area . . . . .25145		Greencastle-Antrim . . . . .28300	
Redbank Valley . . . . .16800		Slippery Rock Area . . . . .10750		Crawford Central . . . . .20135		Shippensburg Area . . . . .21800	
<b>BEAVER</b>		South Butler County . . . . .10780		Jamestown Area . . . . .43360		Tuscarora . . . . .28600	
Aliquippa Borough . . . . .04050		<b>CAMBRIA</b>		Penncrest . . . . .20470		Waynesboro Area . . . . .28900	
Ambridge Area . . . . .04070		Blacklick Valley . . . . .11060		Titusville Area . . . . .61720		<b>FULTON</b>	
Beaver Area . . . . .04120		Cambria Heights . . . . .11120		Union City Area . . . . .25910		Central Fulton . . . . .29130	
Big Beaver Falls Area . . . . .04150		Central Cambria . . . . .11130		<b>CUMBERLAND</b>		Forbes Road . . . . .29230	
Blackhawk . . . . .04160		Conemaugh Valley . . . . .11140		Big Spring . . . . .21050		Southern Fulton . . . . .29750	
Central Valley . . . . .04200		Ferndale Area . . . . .11200		Camp Hill . . . . .21100		<b>GREENE</b>	
Ellwood City Area . . . . .37200		Forest Hills . . . . .11220		Carlisle Area . . . . .21110		Carmichaels Area . . . . .30130	
Freedom Area . . . . .04285		Glendale . . . . .17300		Cumberland Valley . . . . .21160		Central Greene . . . . .30140	
Hopewell Area . . . . .04410		Greater Johnstown . . . . .11250		East Pennsboro Area . . . . .21250		Jefferson-Morgan . . . . .30350	
Midland Borough . . . . .04530		Northern Cambria . . . . .11450		Mechanicsburg Area . . . . .21650		Southeastern Greene . . . . .30650	
New Brighton Area . . . . .04565		Penn Cambria . . . . .11600		Shippensburg Area . . . . .21800		West Greene . . . . .30850	
Riverside Beaver County . . . . .04585		Portage Area . . . . .11630		South Middleton . . . . .21830		<b>HUNTINGDON</b>	
Rochester Area . . . . .04690		Richland . . . . .11650		West Shore . . . . .21900		Huntingdon Area . . . . .31250	
South Side Area . . . . .04740		Westmont Hilltop . . . . .11850		<b>DAUPHIN</b>		Juniata Valley . . . . .31280	
Western Beaver County . . . . .04930		Windber Area . . . . .56910		Central Dauphin . . . . .22140		Mount Union Area . . . . .31600	
<b>BEDFORD</b>		<b>CAMERON</b>		Derry Township . . . . .22175		Southern Huntingdon County . . . . .31750	
Bedford Area . . . . .05100		Cameron County . . . . .12270		Halifax Area . . . . .22250		Tussey Mountain . . . . .05800	
Chestnut Ridge . . . . .05150		<b>CARBON</b>		Harrisburg City . . . . .22275		Tyrone Area . . . . .07800	
Claysburg-Kimmel . . . . .07150		Hazleton Area . . . . .40330		Lower Dauphin . . . . .22400			
Everett Area . . . . .05300		Jim Thorpe Area . . . . .13500					
Northern Bedford County . . . . .05600		Lehighton Area . . . . .13550					
Tussey Mountain . . . . .05800							

# PA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
<b>INDIANA</b>		Dallas	40160	Easton Area	48330	<b>UNION</b>	
Apollo-Ridge	03060	Greater Nanticoke Area	40260	Nazareth Area	48480	Lewisburg Area	60400
Armstrong	03085	Hanover Area	40300	Northampton Area	48490	Mifflinburg Area	60500
Blairsville-Saltsburg	32110	Hazleton Area	40330	Northern Lehigh	39450	Milton Area	49500
Harmony Area	17350	Lake-Lehman	40390	Pen Argyl Area	48560	Warrior Run	49800
Homer Center	32330	Northwest Area	40600	Saucon Valley	48600		
Indiana Area	32370	Pittston Area	40660	Wilson Area	48860		
Marion Center Area	32520	Wilkes-Barre Area	40885			<b>VENANGO</b>	
Penns Manor Area	32630	Wyoming Area	40920			Allegheny Clarion Valley	16030
Punxsutawney Area	33800	Wyoming Valley West	40930			Cranberry Area	61130
Purchase Line	32730			<b>NORTHUMBERLAND</b>		Forest Area	27200
United	32800			Danville Area	47180	Franklin Area	61220
		<b>LYCOMING</b>		Line Mountain	49350	Oil City Area	61620
<b>JEFFERSON</b>		Canton Area	08100	Milton Area	49500	Penncrest	20470
Brockway Area	33070	East Lycoming	41200	Mount Carmel Area	49510	Titusville Area	61720
Brookville Area	33080	Jersey Shore Area	41400	Shamokin Area	49650	Valley Grove	61860
Clarion-Limestone Area	16170	Loyalsock Township	41420	Shikellamy	49660		
Dubois Area	17200	Montgomery Area	41500	Southern Columbia Area	19750	<b>WARREN</b>	
Punxsutawney Area	33800	Montoursville Area	41510	Warrior Run	49800	Corry Area	25145
		Muncy	41530			Titusville Area	61720
<b>JUNIATA</b>		South Williamsport Area	41610	<b>PERRY</b>		Warren County	62830
Greenwood	50300	Southern Tioga	59700	Fannett-Metal	28200		
Juniata County	34360	Southern Tioga	59700	Greenwood	50300		
		Wellsboro Area	59850	Newport	50400	<b>WASHINGTON</b>	
		Williamsport Area	41720	Susquenita	50600	Avella Area	63050
				West Perry	50800	Bentworth	63090
		<b>MCKEAN</b>				Bethlehem-Center	63100
<b>LACKAWANNA</b>		Bradford Area	42080	<b>PHILADELPHIA</b>		Brownsville Area	26080
Abington Heights	35030	Kane Area	42230	Philadelphia City	51500	Burgettstown Area	63120
Carbondale Area	35130	Oswayo Valley	53750			California Area	63150
Dunmore	35220	Orto-Eldred	42600	<b>PIKE</b>		Canon-McMillan	63170
Forest City Regional	58300	Port Allegany	42630	Delaware Valley	52200	Charlertown	63180
Lackawanna Trail	66500	Smethport Area	42750	East Stroudsburg Area	45200	Chartiers-Houston	63190
Lakeland	35460			Wallenpaupack Area	64830	Fort Cherry	63240
Mid Valley	35550					McCuffey	63390
North Pocono	35650	<b>MERCER</b>		<b>POTTER</b>		Peters Township	63650
Old Forge	35660	Commodore Perry	43130	Austin Area	53030	Ringgold	63700
Riverside	35700	Crawford Central	20135	Coudersport Area	53130	Trinity Area	63800
Scranton City	35740	Farrell Area	43250	Galeton Area	53280	Washington	63880
Valley View	35840	Greenville Area	43280	Keystone Central	18360		
		Grove City Area	43290	Northern Potter	53550	<b>WAYNE</b>	
		Hermitage	43330	Oswayo Valley	53750	Forest City Regional	58300
<b>LANCASTER</b>		Jamestown Area	43360	Port Allegany	42630	North Pocono	35650
Cocalico	36130	Lakeview	43390			Susquehanna Community	58650
Columbia Borough	36150	Mercer Area	43500	<b>SCHUYLKILL</b>		Wallenpaupack Area	64830
Conestoga Valley	36170	Reynolds	43530	Blue Mountain	54080	Wayne Highlands	64870
Donegal	36220	Sharon City	43560	Hazleton Area	40330	Western Wayne	64890
Eastern Lancaster County	36230	Sharpsville Area	43570	Mahanoy Area	54450		
Elizabethtown Area	36240	West Middlesex Area	43750	Minersville Area	54470	<b>WESTMORELAND</b>	
Ephrata Area	36260	Wilmington Area	37800	North Schuylkill	54500	Belle Vernon Area	65060
Hempfield	36310			Panther Valley	13660	Blairsville-Saltsburg	32110
Lampeter-Strasburg	36360	<b>MIFFLIN</b>		Pine Grove Area	54600	Burrell	65070
Lancaster	36400	Mifflin County	44460	Pottsville Area	54610	Derry Area	65160
Manheim Central	36440	Mount Union Area	31600	Saint Clair Area	54680	Franklin Regional	65260
Manheim Township	36450			Shenandoah Valley	54720	Greater Latrobe	65310
Octorara Area	15650	<b>MONROE</b>		Schuylkill Haven Area	54730	Greensburg Salem	65320
Penn Manor	36520	East Stroudsburg Area	45200	Tamaqua Area	54760	Hempfield Area	65380
Pequea Valley	36530	Pleasant Valley	45520	Tri-Valley	54780	Jeannette City	65410
Solanco	36700	Pocono Mountain	45540	Williams Valley	54880	Kiski Area	65440
Warwick	36900	Stroudsburg Area	45600			Leechburg Area	03450
				<b>SNYDER</b>		Ligonier Valley	65490
<b>LAWRENCE</b>		<b>MONTGOMERY</b>		Mid-West	55500	Monessen City	65580
Blackhawk	04160	Abington	46030	Selinsgrove Area	55710	Mount Pleasant Area	65590
Ellwood City Area	37200	Boyetown Area	06075			New Kensington-Arnold	65630
Laurel	37400	Bryn Athyn Borough	46050	<b>SOMERSET</b>		Norwin	65650
Mohawk Area	37500	Cheltenham Township	46130	Berlin Brothersvalley	56100	Penn-Trafford	65710
Neshannock Township	37520	Colonial	46160	Conemaugh Township Area	56180	Southmoreland	65750
New Castle Area	37530	Hatboro-Horsham	46360	Meyersdale Area	56520	Yough	65890
Shenango Area	37620	Jenkintown	46380	North Star	56550		
Union Area	37700	Lower Merion	46450	Rockwood Area	56630	<b>WYOMING</b>	
Wilmington Area	37800	Lower Moreland Township	46460	Salisbury-Elk Lick	56700	Elk Lake	58250
		Methacton	46530	Shade-Central City	56720	Lackawanna Trail	66500
<b>LEBANON</b>		Norristown Area	46560	Shanksville-Stonycreek	56740	Lake-Lehman	40390
Annville-Cleona	38030	North Penn	46570	Somerset Area	56770	Tunkhannock Area	66750
Cornwall-Lebanon	38130	Perkiomen Valley	46610	Turkeyfoot Valley Area	56840	Wyalusing Area	08900
Eastern Lebanon County	38230	Pottsgrove	46630	Windber Area	56910	Wyoming Area	40920
Lebanon	38460	Pottstown	46640				
Northern Lebanon	38500	Souderton Area	46710	<b>SULLIVAN</b>		<b>YORK</b>	
Palmyra Area	38530	Springfield Township	46720	Sullivan County	57630	Central York	67130
		Spring-Ford Area	46730			Dallastown Area	67160
<b>LEHIGH</b>		Upper Dublin	46830	<b>SUSQUEHANNA</b>		Dover Area	67180
Allentown City	39030	Upper Merion Area	46840	Blue Ridge	58100	Eastern York	67220
Bethlehem Area	48100	Upper Moreland Township	46850	Elk Lake	58250	Hanover Public	67280
Catasauqua Area	39130	Upper Perkiomen	46860	Forest City Regional	58300	Northeastern	67440
East Penn	39230	Wissahickon	46930	Montrose Area	58450	Northern York County	67460
Northern Lehigh	39450			Mountain View	58460	Red Lion Area	67550
Northwestern Lehigh	39460	<b>MONTOUR</b>		Susquehanna Community	58650	South Eastern	67620
Parkland	39510	Danville Area	47180			South Western	67640
Salisbury Township	39560	Warrior Run	49800	<b>TIOGA</b>		Southern York County	67650
Southern Lehigh	39570			Canton Area	08100	Spring Grove Area	67670
Whitehall-Coplay	39780			Galeton Area	53280	West Shore	21900
		<b>NORTHAMPTON</b>		Northern Tioga	59600	West York Area	67850
<b>LUZERNE</b>		Bangor Area	48080	Southern Tioga	59700	York City	67900
Berwick Area	19110	Bethlehem Area	48100	Wellsboro Area	59850	York Suburban	67940
Crestwood	40140	Catasauqua Area	39130				

# THE PENNSYLVANIA LOTTERY



Benefits Older Pennsylvanians.  
Every Day.

The Pennsylvania Lottery was established by the Legislature in 1971. The primary purpose of creating the Lottery was, and remains, to generate funds for programs that benefit older Pennsylvanians.

## Where does the money go\*?



**\*Profits based on sales and interest income**

Since its inception in 1971, the Pennsylvania Lottery has contributed more than \$25.8 billion to programs that include property tax and rent rebates; free transit and reduced-fare shared rides; the low-cost prescription drug programs PACE and PACENET; care services; and the 52 Area Agencies on Aging, including hundreds of senior centers throughout the state.

The Pennsylvania Lottery remains the only state lottery that designates all its proceeds to programs that benefit older residents. In fiscal year 2014-15, the Lottery achieved sales of \$3.8 billion; contributions to the Lottery Fund totaled more than \$1 billion.

As an agency of state government, the Pennsylvania Lottery is a successful enterprise of which all Pennsylvanians can be proud.

## CUSTOMER SERVICES AND ASSISTANCE

### ONLINE SERVICES

[www.revenue.pa.gov](http://www.revenue.pa.gov)

- Property Tax/Rent Rebate applicants may now check the status of rebates online through the Revenue e-Services center, as well as by phone. To use the online application, each applicant must enter his/her Social Security number, date of birth and the amount of the rebate requested.
- If you have Internet access, you can find answers to commonly asked questions by using the department's Online Customer Service Center. Use the Find an Answer feature to search the database of commonly asked questions. If you do not find your answer in this area, you can submit your question to a customer service representative.

### TELEPHONE SERVICES

#### Property Tax/Rent Rebate Taxpayer Service and Information Center

- Call 1-888-222-9190 for personal assistance during normal business hours, 7:30 a.m. to 5 p.m.

#### 1-888-PATAXES

Touch-tone service is required for this automated 24-hour toll-free line. Call to order forms or check the status of a personal income tax account, corporation tax account or property tax/rent rebate. Harrisburg-area residents may call 717-425-2533.

#### Services for Taxpayers with Special Hearing and/or Speaking Needs: 1-800-447-3020 (TTY)

### FORMS ORDERING SERVICES

To obtain forms, visit a Revenue district office or use one of the following services:

**Internet:** [www.revenue.pa.gov](http://www.revenue.pa.gov)

Forms, brochures, and other information are available on the department's website. If you do not have Internet access, visit your local public library.

**E-mail Requests for Forms:** [ra-forms@pa.gov](mailto:ra-forms@pa.gov)

**Automated 24-hour Forms Ordering Message Service:** 1-800-362-2050.

- This line serves taxpayers without touch-tone telephone service.

**Written Requests:** PA DEPARTMENT OF REVENUE  
TAX FORMS SERVICE UNIT  
1854 BROOKWOOD STREET  
HARRISBURG PA 17104-2244

### OTHER PROGRAMS AND SERVICES

#### Free Preparation Assistance

You can receive free assistance in preparing your Property Tax/Rent Rebate form through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Visit the department's website or contact the nearest Revenue district office for information.

#### Revenue District Offices

If you need assistance preparing your claim form or have questions, please contact your local Department of Revenue district office. See Page 19 for a list of offices.

#### PA Department of Aging ([www.aging.pa.gov](http://www.aging.pa.gov))

The Department of Aging has served as an advocate for the interests of older Pennsylvanians at all levels of government since 1978. Information on the following programs and services can be found on its website.

#### Area Agencies on Aging

Each Area Agency on Aging has trained staff available to answer questions and make referrals to other agencies in the community that provide the specific services needed by the individual. Refer to the government pages of your local phone directory to find the Area Agency on Aging office nearest you.

#### PACE, PACENET and PACE Plus Medicare (1-800-225-7223)

PACE, PACENET and PACE Plus Medicare are Pennsylvania's prescription assistance programs for older adults, offering low-cost prescription medication to qualified residents age 65 and older.

#### Long-Term Care Services (1-866-286-3636)

This program, administered by the Department of Human Services and funded by the Pennsylvania Lottery and federal Medical Assistance money, provides nursing facility and home- and community-based services to qualifying low-income seniors and individuals with disabilities.

#### Free and Reduced-Fare Transportation

The Department of Transportation distributes Lottery funding to local transit authorities to provide free and reduced-fare mass transit for older residents. Contact your local transit authority for more information.

#### APPRISE (1-800-783-7067)

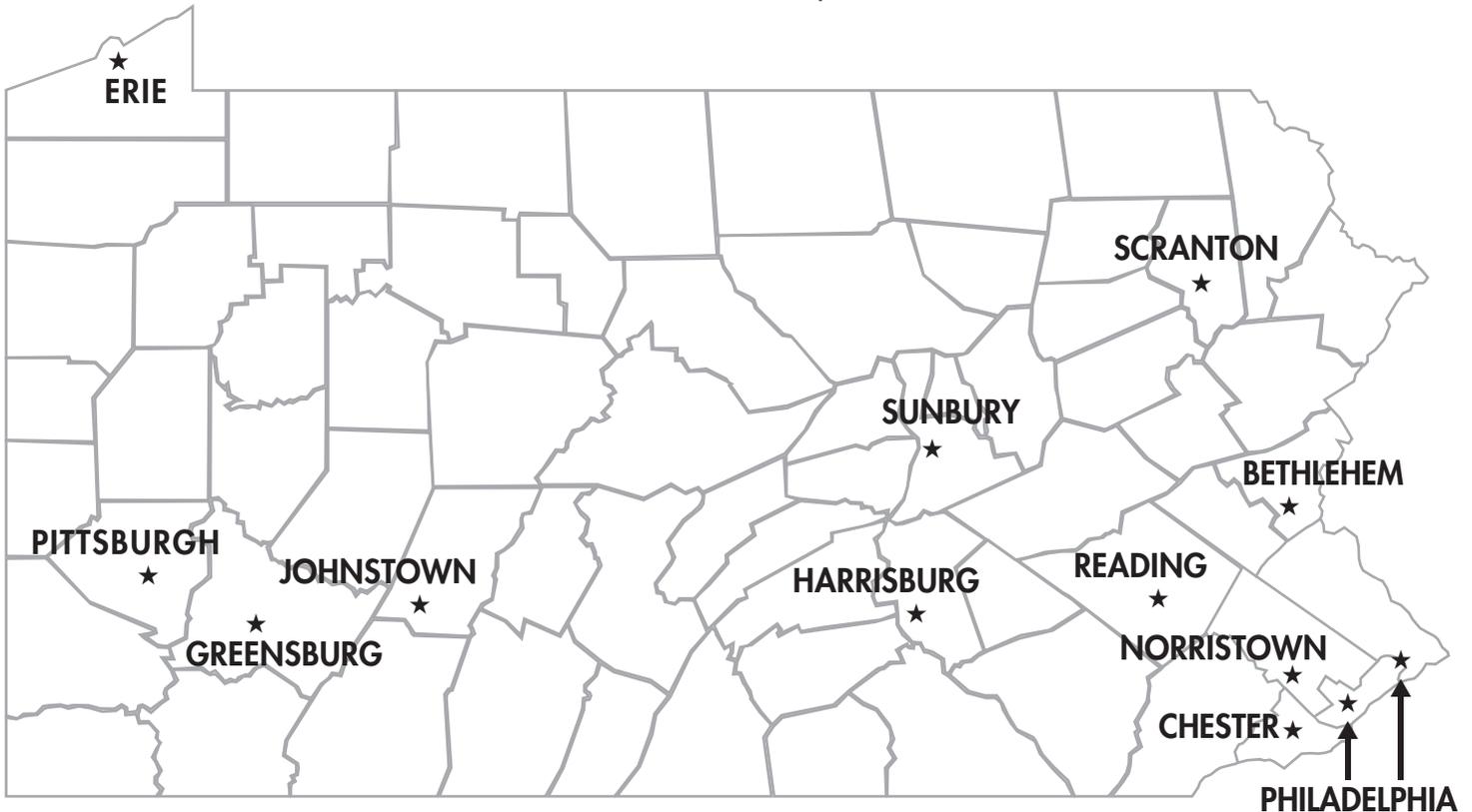
APPRISE is a free health insurance counseling program designed to help older Pennsylvanians with Medicare. Counselors are specially trained volunteers who can answer your questions about Medicare and provide you with objective, easy-to-understand information about Medicare, Medicare Supplemental Insurance, Medicaid and Long-Term Care Insurance.

#### Report Elder Abuse (1-800-490-8505)

Any person who believes an older adult is being abused, neglected, exploited or abandoned may call the statewide elder abuse hotline toll-free, 24 hours a day.

## PA DEPARTMENT OF REVENUE DISTRICT OFFICES

NOTE: Please call ahead to verify a district office's address and its services or visit the department's website at [www.revenue.pa.gov](http://www.revenue.pa.gov) for information. Taxpayer assistance hours are 8:30 a.m. to 5:00 p.m.



**BETHLEHEM**  
44 E BROAD ST  
BETHLEHEM PA 18018-5998  
**610-861-2000**

**CHESTER**  
6TH FL STE 602  
419 AVENUE OF THE STATES  
CHESTER PA 19013-4451  
**610-619-8018**

**ERIE**  
448 W 11TH ST  
ERIE PA 16501-1501  
**814-871-4491**

**GREENSBURG**  
SECOND FL  
15 W THIRD ST  
GREENSBURG PA 15601-3003  
**724-832-5283**

**HARRISBURG**  
LOBBY  
STRAWBERRY SQ  
HARRISBURG PA 17128-0101  
**717-783-1405**

**JOHNSTOWN**  
425 MAIN ST  
JOHNSTOWN PA 15901-1808  
**814-533-2495**

**NORRISTOWN**  
SECOND FL  
STONY CREEK OFFICE CENTER  
151 W MARSHALL ST  
NORRISTOWN PA 19401-4739  
**610-270-1780**

**PHILADELPHIA**  
STE 204A  
110 N 8TH ST  
PHILADELPHIA PA 19107-2412  
**215-560-2056**

**PHILADELPHIA**  
ACDMY PLZ SHPG CTR  
3240 RED LION RD  
PHILADELPHIA PA 19114-1109  
**215-821-1860**

**PITTSBURGH – DOWNTOWN**  
411 7TH AVE - ROOM 420  
PITTSBURGH PA 15219-1905  
**412-565-7540**

**PITTSBURGH – GREENTREE**  
11 PARKWAY CTR STE 175  
875 GREENTREE RD  
PITTSBURGH PA 15220-3623  
**412-929-0614**

**READING**  
STE 239  
625 CHERRY ST  
READING PA 19602-1186  
**610-378-4401**

**SCRANTON**  
RM 207  
BANK TOWERS  
207 WYOMING AVE  
SCRANTON PA 18503-1427  
**570-963-4585**

**SUNBURY**  
535 CHESTNUT ST  
SUNBURY PA 17801-2834  
**570-988-5520**



**COMMONWEALTH OF PENNSYLVANIA  
OFFICE OF THE GOVERNOR  
HARRISBURG**

My Fellow Pennsylvanians:

The Property Tax/Rent Rebate program is one of many valuable programs benefiting older residents funded through the Pennsylvania Lottery. Hundreds of thousands of older Pennsylvanians and residents with disabilities benefit from rebates of up to \$975 each year.

The Pennsylvania Lottery, which has funded property tax relief for seniors since the early 1970s, remains the only lottery in the nation that devotes all proceeds to programs that benefit older residents. Since its inception, the Lottery has contributed more than \$25.8 billion to programs that have grown to include the Property Tax/Rent Rebate program, a free and reduced-fare public transit program, the low-cost prescription drug programs PACE and PACENET, long-term care services and the 52 Area Agencies on Aging that serve all 67 counties, as well as hundreds of full- and part-time senior community centers across the state.

All of these programs and services are part of Pennsylvania's commitment to ensuring healthier, happier lives for its 2.9 million older residents.

In fiscal year 2013-14, on an average day, the Lottery helped provide seniors with nearly 24,700 prescriptions, over 105,000 transit rides, nearly \$904,000 in care services and more than 22,800 hot meals.

The Property Tax/Rent Rebate program is available to qualified older Pennsylvanians and permanently disabled residents. If you think a friend, neighbor or family member may qualify for a rebate, tell them about the program. It's a benefit they deserve, and I do not want a single senior to miss out on the help they need.

Sincerely,

TOM WOLF

Governor