

PROPERTY TAX/RENT REBATE PREPARATION GUIDE



pennsylvania
DEPARTMENT OF REVENUE



TOPIC	PAGE
General Instructions	1
Qualifications	2-3
Households With More Than One Qualified Claimant	3
Deceased Claimant	3-4
All Claimants	4
First-Time Filers	4
Proof of Age/Disability	4-5
Property Owners	5-6
Renters	6-7
Property Owner/Renter	8-9
Completing the PA-1000	
Sections A through D	9-16
Direct Deposit (Section C)	15-16
PA-1000 Schedules A, B, D, E, F & G	16-19
Filing the Claim/Mailing Address	20
Assistance & Forms Ordering	20
County Codes & School District Codes	21-23
PA Department of Revenue District Offices	25

PROPERTY TAX/RENT REBATE PROGRAM

GENERAL INSTRUCTIONS

PURPOSE

The Property Tax/Rent Rebate Preparation Guide's purpose is to provide volunteer preparers and Department of Revenue Field Office personnel with additional information and instructions for the preparation of the PA-1000, Property Tax or Rent Rebate Claim.

WHAT'S NEW

Act 42 of 2018 revised the income eligibility guidelines for the Property Tax/Rent Rebate Program and retired federal civil service employees receiving benefit payments from the Civil Service Retirement System (CSRS) may now exclude up to 50% of the average annual Social Security benefit amount from their total eligibility income. A new Line 12 was added to the PA-1000, Property Tax or Rent Rebate Claim form to report the exclusion amount when CSRS benefits are included in eligibility income. See the instructions beginning on Page 13 for additional information.

Additional information is also now required to be included with claim forms requesting payment to personal representatives or as a direct deposit to a representative payee. Personal representatives filing claims on behalf of eligible decedents must now include DEX-41, Application for Refund/Rebate Due the Decedent. See Pages 3 and 4 for additional information. In addition, direct deposit requests to representative payee bank accounts now require representative payee verification documentation be provided with the claim form. See Page 15 for additional information.

GENERAL INFORMATION

Claimants who filed handwritten rebate claims the previous year should automatically receive new rebate booklets in the mail. Claimants who filed their rebate claims using software to produce the claim forms no longer receive booklets unless they specifically request to receive them.

File the claim form using the preprinted label, if possible. However, even if using the label, the Social Security Number(s) (SSN) must be entered on the claim form in the boxes provided, as the Department of Revenue removed these numbers from the label due to confidentiality concerns. SSNs en-

able the department to verify income from Social Security and Supplemental Security Income (SSI). **If the preprinted label is not 100 percent correct, do not use the label.** If it is correct, the label should be placed on the claim form. If there is no label or if it is not correct, all the information should be entered on the claim form.

If the claimant has received a claim form with a label addressed to a spouse who passed away during the claim year, do not use the label. However, if the claimant on the label passed away after Dec. 31 of the year for which the rebate is being claimed, it may be used. It is recommended that a widow or widower of a deceased claimant who qualifies for a rebate complete a claim for him/herself.

To aid in processing the rebate properly, be sure to provide a claimant's school district and county codes, which indicate where he/she resided as of Dec. 31 of the claim year. School district and county codes are listed on Pages 21 through 23. The codes are also available online at www.revenue.pa.gov/schools.

The department will make automated phone calls to rebate claimants notifying them of receipt and approval of their rebate claims. Claimants should be encouraged to include a telephone number on the application form to facilitate these calls.

All documents submitted must feature the SSN of the claimant. By law, (42 U.S.C. Section 405(c)(2)(i); 61 PA Code Section 117.16) the Pennsylvania Department of Revenue has the authority to use the SSN to administer the Property Tax/Rent Rebate Program and Pennsylvania tax laws. The department uses the SSN to identify individuals, verify incomes and administer tax-offset and child-support programs required by federal and Pennsylvania laws. The commonwealth may also use the SSN in exchange-of-tax-information agreements with government authorities. Pennsylvania law prohibits the commonwealth from disclosing information individuals provide on income tax returns and rebate claims, including SSNs, except for official purposes.

QUALIFICATIONS

1. The claimant must have owned and occupied a home or rented and occupied a home, apartment, nursing home, boarding house or similar residence in Pennsylvania during the period for which a rebate is being claimed.

NOTE: If a claimant transferred the property to his/her offspring (often to avoid the payment of inheritance tax), he/she is not eligible for a rebate unless a life estate is created that provides proof that the claimant still has the right of ownership until death. Proof of the life estate's creation must be provided with the filing of the claim. In order for the claimant to document ownership via a life estate, complete copies of the deed, trust agreement, will or decree of distribution showing the language providing for the claimant's rights of ownership are required.

2. (a) The claimant or spouse living with the claimant was 65 years of age or older as of Dec. 31 of the claim year.

NOTE: Pennsylvania, under Title 23 of the Pennsylvania Consolidated Statutes, Section 1103, eliminated the establishment of Common Law Marriages contracted Jan. 1, 2005, and later. If a common law marriage was established and the conditions fulfilled prior to that date, it is valid.

- (b) The claimant was a widow or widower during all or part of the claim year and was 50 years of age or older as of Dec. 31 of the claim year.

NOTES: If the most recent marriage ended in a divorce, the individual does not qualify as a widow/widower, even if the divorced spouse subsequently passed away (a so-called "grass widow").

If the claimant remarried during the claim year, see Schedule B.

- (c) The claimant was permanently disabled and 18 years of age or older as of Dec. 31 of the claim year and the physical or mental disability is expected to continue indefinitely.

For example: If a claimant receives his/her award letter on Dec. 31 of the claim year but does not begin receiving SSI payments

until the following year, that claimant is eligible to file a rebate. It is not necessary that the claimant received SSI payments for the claim year in question. As long as the claimant has an award letter from SSI confirming the disability date for that year, he/she is eligible for a rebate as long as all other requirements are met.

NOTE: If the claimant applied to the Social Security Administration and was denied disability benefits, he/she is not eligible for a rebate as a disabled claimant.

3. Certain eligibility income levels were not exceeded:
 - (a) If the claimant is a property owner and the total household income, including that received by a spouse while residing with the claimant, for the claim year is \$35,000 or less; or
 - (b) If the claimant is a renter and the total household income, including that received by a spouse while residing with the claimant, for the claim year is \$15,000 or less.
4. Property taxes for the claim year must have been paid (either by the claimant or someone else), if the claimant is a property owner. If the claimant is a renter, the property owner must have been liable for the payment of real estate taxes or payment in lieu thereof on the rental property, and rent must have been paid (either by the renter or someone else).
5. The claimant must have lived at least one day and paid rent or property tax during the claim year in order to be eligible for a rebate. A claim may be filed on behalf of a claimant who dies during the a claim year by a surviving spouse, personal representative or estate.
6. If a claimant is a renter and received cash public assistance, he/she is not eligible for a rebate for the months the benefit was received. Cash public assistance does not include SSI, food stamps, surplus foods, Department of Public Assistance payments for Medicare or other non-cash relief from a government agency.

MISCELLANEOUS PROVISIONS

A claimant may qualify as an Owner/Renter if:

1. The claimant owned, occupied and paid taxes for part of the year and was a renter for the other part of the year (PA-1000 Schedule A must be completed);
2. The claimant owned, occupied and paid taxes on a home and paid rent for the land upon which the home is situated (such as, but not limited to, a mobile home in a mobile home park or a home on which land rent is paid); or
3. The claimant paid rent for the home he/she occupied and paid property taxes on the land upon which it stood (such as, but not limited to, a mobile home).

HOUSEHOLDS WITH MORE THAN ONE QUALIFIED CLAIMANT

Only one member of a household may file a claim, even if more than one person qualifies for a rebate. If someone other than the claimant's spouse appears on the deed or lease, a PA-1000 Schedule F must be completed. The decision as to who will file for the rebate is that of the eligible claimants, however it is recommended that the one with the smallest income file the claim.

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. Rent rebate claims filed on behalf of deceased claimants will be paid based upon the amount of rent paid during the claim year. Schedule A must be completed 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. Schedule G must be completed for the calculation of annualized income amount 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.

Surviving Spouse: The surviving spouse may file the claim, including the death certificate and a letter stating he/she was the spouse of the claimant at the time of death, and sign as the surviving spouse. If the surviving spouse is eligible to file a claim, he/she should discard any label and file as the claimant. In this case, the claim should be completed as a first-time filer indicating he/she has not received a rebate in the past. The deceased spouse's SSN should be entered in the area provided and the oval filled in, indicating the spouse is deceased.

Estate: A claim may be filed by the executor or the administrator of an estate. In this case, a copy of the Short Certificate showing the will was registered or probated must be submitted. If there is no will but there are assets, submit a copy of the Letters of Administration. Either of these may be obtained from the county courthouse where the death is recorded.

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, a DEX-41, Application for Refund/Rebate Due the Decedent, and a receipted copy of the decedent's funeral bill showing that the personal representative personally paid the decedent's funeral expenses in an amount that is greater than or equal to the amount of the property tax/rent rebate to which the decedent is entitled.

If a person dies after filing a claim and there is no will, or if the will has not been registered or probated, or there is no estate, then a personal representative can also request that the department change the rebate to be issued into his/her name. In cases where the rebate check has been received but cannot be cashed, the check must be returned with a request to have the rebate issued in the name of the personal representative. The decedent's personal representative must submit a copy of the decedent's death certificate, a DEX-41, Application for Refund/Rebate Due the Decedent, and a receipted copy of the claimant's funeral bill showing that the personal representative personally paid the funeral expenses in an amount that is greater

than or equal to the amount of the property tax/rent rebate to the claimant is entitled.

The DEX-41, Application for Refund/Rebate Due the Decedent, can be obtained by visiting the department's website at www.revenue.pa.gov or by using one of the department's Forms Ordering Services found on Page 20.

ALL CLAIMANTS

All claimants must submit proof of income reported on the Property Tax/Rent Rebate Claim (PA-1000), with the exception of Social Security benefits, SSI and/or State Supplementary Payments (SSP) for those using Pennsylvania addresses. Claimants not using Pennsylvania addresses must submit documentation verifying this income.

If a claimant is required to submit a federal income tax return or a Pennsylvania income tax return and this return reflects all income (using Pennsylvania rules) of the claimant and his/her spouse living together, a copy of the front of either of these returns is sufficient proof. However, if there is additional income not shown on either of these returns, copies of proof documents must be submitted. Details on reportable income and income that may be excluded are found in the instructions for completion of the PA-1000, Section C, Lines 4 through 11g.

NOTE: If taxable income exceeds \$33, a Pennsylvania income tax return must be filed.

FIRST-TIME FILERS

If a claimant is a first-time filer 65 years of age or older, proof of age must be submitted.

If a claimant is a first-time filer under 65 years of age and is married to a person 65 years of age or older, proof of the spouse's age must be submitted.

If a claimant is a widow or widower 50 to 64 years of age, proof of age must be submitted along with a photocopy of the spouse's death certificate.

If a claimant is permanently disabled and 18 to 64 years of age, proof of age and permanent disability must be submitted.

NOTE: Do not send any original documents, as they cannot be returned.

PROOF OF AGE

The following documents are acceptable as proof of age:

- Birth Certificate
- Medicare Card (be sure Social Security Numbers are the same)
- Church Baptismal Record
- Hospital Birth Record
- Document issued by the Social Security Administration clearly showing the date of birth
- Blue Cross or Blue Shield 65 Special Card
- Driver's License or PA Identification Card
- Military Discharge Paper (if age shown)
- PACE/PACENET card
- Naturalization/Immigration Paper (if age shown)
- Passport
- Dated marriage record showing age at time of marriage
- Family Bible showing family records and indicating the claimant's date of birth
- Department of Commerce, Bureau of Census Form
- All senior citizens public transit authority cards
- A dated insurance record drawn up years prior to the Property Tax/Rent Rebate Program being initiated
- Any other document which indicates the claimant's date of birth if none of the previously listed items are available. Document must be dated at a time when it was not particularly beneficial to be of that age.

The following documents are not acceptable as Proof of Age:

- Social Security Card
- Hunting License
- Fishing License
- Any other document on which the claimant has supplied the date of birth arbitrarily and without proof.

PROOF OF DISABILITY

The following will be accepted as proof of disability:

- A copy of the award letter issued by Social Security, SSI, Railroad Retirement or Black Lung, showing the claimant was permanently and totally disabled
- A letter from the Veterans Administration stating the claimant is 100 percent disabled
- A letter from the federal Civil Service Commission stating the claimant is 100 percent disabled
- A copy of the claimant's medical assistance card or a letter from the Department of Human Services verifying the claimant is receiving disability benefits under the "Welfare Aid to the Permanent and Totally Disabled" program
- If the claimant is not covered under any disability program, a completed Physicians Statement of Permanent and Total Disability (PA-1000 PS) may be accepted. This must be signed by the claimant's physician stating the claimant is permanently and totally disabled under the standards of the federal Social Security Act or federal Railroad Retirement Act. (This form of proof cannot be used if the claimant was denied Social Security Disability.)

The Department of Revenue has the legal authority to require additional evidence of a claimant's disability, including all medical records, to determine eligibility for a rebate.

PROPERTY OWNERS

All property owners, with the exception of residents of Philadelphia, must submit proof that property taxes were paid for the claim year. In order to verify taxes were paid, proof of one of the following must be submitted:

- Photocopy of the tax bill(s) for the claim year, that have been marked or stamped "PAID" by the tax collector, indicating the date and amount paid;
- Photocopy of the un-receipted tax bill(s), along with a photocopy of both the front and back of the cancelled check(s) that paid the tax;
- A copy of the year-end mortgage statement showing the amount of real estate taxes paid;

- A letter signed by the tax collector certifying the amount of real estate taxes paid, excluding any nuisance taxes or penalty, and indicating the claimant's name and address of the property; or
- A receipted copy of the tax billing from the owner's association or corporation. A resident stockholder of such a cooperative housing corporation, like a condominium, may be eligible as a property owner on the prorated share of property taxes paid to the corporation for his/her residence.

Residents of Philadelphia do not have to submit copies of tax bills or payments as long as the taxes for the claim year were paid by Dec. 31 of the claim year, as the City and County of Philadelphia provide to the department electronic records of taxes paid. If the claimant does not know the amount of taxes paid, he/she should estimate the amount. If the claimant's amount does not match the amount provided by Philadelphia, the Department of Revenue will use the figures provided by the city/county. If the taxes were not paid until after Dec. 31, the proof documents listed above must be submitted.

The following real estate taxes are eligible for consideration for a rebate:

- County
- School district
- City
- Borough
- Township

The following taxes are not eligible for rebate (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 road, institution, street, library, light, water, fire, debt and sinking fund taxes
- Interest or penalty payments

If a tax bill contains any of the above disallowed charges, the charges must be deducted from the total amount paid to arrive at the amount of taxes allowed for consideration of the rebate.

If tax bills do not reflect the names of the claimants, proof of ownership must be submitted. Examples of documents acceptable as proof are:

- A copy of the deed;
- A copy of the trust agreement; or
- A copy of the will or decree of distribution, if inherited.

If the name listed is that of a spouse and the name of the spouse or deceased spouse is shown on the claim, proof is not necessary. Note that the term *Et Vir* (and husband) and *Et Ux* (and wife) indicate joint ownership. However, if the term *Et Al* or *Et Alia* (and others) appear, the additional owners must be identified.

If a life estate or a life time lease agreement has been retained, the individual retaining the life estate or lease agreement may file a rebate claim, but proof of either must be submitted.

If the tax bill or mortgage statement does not reflect the claimant's address on the form, an explanation must be submitted. This may take the form of a letter from either the tax collector or mortgage company verifying the claimant's home address. If the claimant moved, PA-1000 Schedule A may need to be completed.

A rebate may not be claimed on more than one property, with the exception of the sale of one primary residence and the subsequent purchase of another primary residence. A rebate may not be claimed on property not used for primary personal residential use, unless the second property is adjoining and not separated by a road, lane, etc. and is used in connection with the residence. This exception may be in the nature of a double lot where the residence is located on one half, and the adjoining lot is empty and used as a yard. It is the obligation of the claimant to substantiate the right to claim both properties. Generally speaking, the maximum size of a property deemed necessary for personal use is 75 acres. If the land exceeds this, the taxes on the land should be prorated. Again, it is up to the claimant to prove to the department otherwise. If the property is used for other than the claimant's personal use, PA-1000 Schedule E must be submitted.

INCREASED REBATES FOR QUALIFYING HOMEOWNERS

Now that slots gaming is providing annual property tax relief to all Pennsylvania homeowners, supplemental property tax rebates are available to homeowners through the Property Tax/Rent Rebate program. These supplemental rebates are automatically calculated by Revenue and are awarded to qualifying seniors with eligibility incomes of \$30,000 or less who live in Philadelphia, Scranton, Pittsburgh and other parts of the state with particularly high tax burdens.

Supplemental rebates may increase base rebates up to \$975. Many senior homeowners have property taxes completely eliminated when supplemental property tax rebates through the Property Tax/Rent Rebate program combine with general property tax relief.

RENTERS

A rental unit may be a self-contained dwelling that is a separate bedroom, kitchen and bath, but it may also be a single room or set of rooms within a private home, hotel or other dwelling. A room in a private home may qualify as a homestead (a self-contained dwelling the claimant rents for use as a home) if a landlord-tenant relationship exists. Such a relationship exists when a landlord (the lessor) provides the claimant (the lessee) with a lease for a self-contained dwelling within the property owner's residence. As mentioned above, this usually means a separate kitchen, bath and bedroom. The homeowner must maintain a lease agreement, have separate utility bills, have other evidence of a self-contained dwelling, and report the rental income on his/her federal or state income tax return. The claimant is responsible to prove that a landlord-tenant relationship exists.

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 facility
- Domiciliary care facility
- Foster care facility

If this is a domiciliary care or foster care facility, a copy of the contract agreement must be submitted with the claim form.

If a claimant receives any rent subsidies provided by or through a government agency, the amount of such subsidy must be deducted from the total rent paid.

All renters must submit one of the following to substantiate the amount of rent paid:

- A fully completed Rent Certificate (PA-1000 RC) for each place the claimant rented and occupied during the year, completed and signed by the landlord or authorized agent;
- A Rent Certificate, filled out by the claimant, along with a completed and notarized Occupancy Affidavit stating the reason the landlord's signature could not be obtained;
- Copies of rent receipts signed by the landlord or authorized agent for each month the claimant is claiming the rent rebate, showing the claimant's name, address of the rental unit, the amount paid and the period for which the rent was paid. The department will only allow the rebate based on amounts for periods for which rent receipts are submitted; or
- A statement from a housing authority that contains each of the following:
 - Name and address of the claimant;

- Name, address, building name, federal tax identification number and telephone number of the authority;
- The amount and date of each payment;
- A statement that the authority was required to pay property taxes or make payments in lieu thereof; and
- An original signature of a representative of the authority.

If a properly completed Rent Certificate is provided, no rent receipts are necessary.

If a landlord is exempt from paying property taxes and does not make payment in lieu of such taxes, a rent rebate will be denied. The Department of Revenue maintains a record of exempt rental units and will review each claim to determine a unit's eligibility. It is presumed that the exemption from payment of such taxes has already been figured into the amount charged to the lessee resulting in lower rent than would normally be charged.

If there is a monthly charge that includes items other than rent, such as board, meals, personal cleaning services, nursing care, medications, etc., the amount applicable for rent must be obtained from the landlord. Only the amounts attributable to rent may be considered.

NOTE: Amounts that are separately charged for storage and/or parking are not includable. Checks, money orders, money order receipts and similar records, cancelled or otherwise, are not acceptable forms of proof of rent paid.

COMPLETION OF THE PA RENT CERTIFICATE AND RENTAL OCCUPANCY AFFIDAVIT (PA-1000 RC)

Enter the name of the claimant as shown on the PA-1000 and his/her SSN.

1. Enter the street address (not PO Box), City, State and ZIP Code of the residence for which the PA-1000 RC is being completed.

NOTE: The residence must be in Pennsylvania.

2. Enter the business name of the lessor or the name of the landlord (last name, first name and middle initial) if an individual, the complete address and the landlord's federal tax identification number, if applicable. If there is none, do not enter the SSN. Include the landlord's daytime telephone number.
3. Fill in completely the appropriate oval indicating the type of rental unit and include the building name, if there is one.
4. The total amount of rent per month must be entered. If the total includes security deposits, amounts paid for food, medicine, medical care or personal care, these amounts must be excluded. Only the amount that is allocated for rent is to be entered. If the amount of rent paid during the year was changed, explain the difference in the block to the right of Numbers 4 through 6. Divide Block 4 into separate sections and enter each amount in one section. For example, if the rent was raised from \$800 to \$825 on July 1, a statement explaining the rent was raised \$25 on July 1 should be included.
5. If any of the total rent amount was paid or subsidized by a government agency, this amount should be entered in this block. If none, enter "0". If the amount of subsidy changed during the year, this block should be divided in the same manner as Block 4 and an explanation should be provided.
6. Subtract the amount in Block 5 from the amount in Block 4 to arrive at the amount the claimant was required to pay. If the amount of rent changed during the year, this block should be divided in the same manner as Block 4.
7. Enter the number of months this rental property was occupied by the claimant during the claim year. If less than 12 months, enter an explanation in the area provided to the right of Blocks 7

and 8. An example would be if the claimant moved.

NOTES: If the taxpayer occupied more than one rental unit during the claim year, separate PA-1000 RC's must be filed (one for each location).

If the figure in Block 6 is divided, this block should also be divided to reflect the number of months for which rent was paid for each figure.

8. Multiply the monthly rent paid by the number of months it was paid and enter the total amount of rent paid for the claim year.
9. Enter the result on the Rent Certificate and on Line 15 of the claim form or the appropriate line(s) of Schedules D, E or F.

If a rent certificate was completed by the landlord or an authorized agent, the landlord or authorized agent must sign the Landlord's Oath. The signatory must also fill in the appropriate oval affirming either property tax payment or payment in lieu thereof as made. If names other than the claimant's spouse or minor child(ren) appear on the lease, the signatory must indicate such by filling in the appropriate oval, and PA-1000 Schedule F must be completed and submitted.

If the claimant was unable to have the landlord or authorized agent complete this certificate, he/she must complete the Occupancy Affidavit stating why he/she could not get the landlord/agent to complete the form. The claimant must then sign the affidavit and have it notarized. If the landlord/agent has completed the certificate, the claimant should not complete the affidavit.

If either the Landlord's Oath or the Occupancy Affidavit is not completed in full, the rent rebate claim will be denied.

PROPERTY OWNER/RENTER

If a claimant is filing as an owner and a renter, proof of property taxes paid and verification of rent paid must be submitted. Acceptable forms of proof of paid property taxes are found on Page 5, and acceptable forms of proof of rent paid are found on Pages 6 and 7 of this guide.

SECTION B

Fill in completely one oval in each section. Failure to do so will delay the processing of the claim and may reduce the amount of the rebate.

1. Indicate if the claimant is filing as a property owner (**P**), a renter (**R**) or both a property owner and a renter (**B**). A claimant should file as a property owner and a renter when he/she resided in a self-owned home for part of a year (complete PA-1000 Schedule A), owned and occupies a home and rented the land on which it is situated, or owned the land and rented and occupied his/her residence on the land. If filing as an owner/renter, the claimant may be eligible for a tax rebate on the taxes paid and rent paid.
2. Indicate if the claimant was 65 years of age or older as of Dec. 31 of the claim year (**A**), under 65, but married to and lived with a spouse 65 or older as of Dec. 31 of the claim year (**B**), a widow/widower 50 to 64 years of age as of Dec. 31 of the claim year (**C**) or permanently disabled and 18 to 64 years of age as of Dec. 31 of the claim year (**D**). If more than one category applies, such as being a widow/widower age 50 through 64 and permanently disabled, fill in the first applicable category. If the claimant had been filing as permanently disabled and turned 65 during the claim year, he/she should now file under Category A.

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. The surviving spouse of a former claimant who is now deceased, when filing for the first time in his/her own name, is considered a first-time filer and must submit all documentation required as such.

If a widow or widower remarried during the claim year and is between 50 and 64, he/she is entitled to a rebate only for the portion of the year he/she was not married and must complete PA-1000 Schedule B. Further, if the person's most recent marriage ended in divorce and the former spouse subsequently passed away (a "grass widow/widower"), the surviving individual does not qualify as a

widow/widower, even if the person had been eligible as a widow/widower prior to the most recent marriage.

3. Indicate if the claim is being filed 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 in Section B). The type of claimant under which the decedent qualifies under Line 2 must also be included. A copy of the death certificate must be submitted and Schedule G must be completed.

SECTION C Total Income and Calculation of Rebate

PA-1000 Lines 4 through 22

A claimant must report all income (except exempt income identified in this section) received and/or earned during the claim year, including that of a spouse while residing together in the same household. This includes income that may or may not be taxable or reportable for federal or Pennsylvania income tax purposes. The department will accept copies of federal or Pennsylvania tax returns as proof of income, however if income not reported on these forms has been earned and/or received, it must be supported by documentation. All income except Social Security, SSI and SSP received by a claimant and his/her spouse residing together and showing a Pennsylvania address must be documented. Proof of Social Security, SSI and SSP are not required, as the Social Security Administration provides the department with a record of these benefits.

The income earned and/or received by any household resident other than a claimant and/or spouse, whether related or not, should not be included.

GAINS AND LOSSES: The rules governing the handling of gains and losses in the Property Tax/Rent Rebate Program are the same as those for Pennsylvania income tax. That is, a claimant's loss in one category of income (sale, exchange or disposition of property, rental income or business income) may not be used to offset a spouse's gain in that same category and vice versa. In order for a loss to offset a gain, the ownership must be consistent. Also, a loss in one category may not be used to offset a gain in any other category.

Please be sure the claimant's SSN appears on each proof document.

The following income should not be included when determining eligibility for the Property Tax/Rent Rebate Program:

- 50 percent of Social Security benefits appearing in Block 5 of the SSA-1099
- 50 percent of SSI
- 50 percent of SSP
- 50 percent of Railroad Retirement Tier 1 benefits from RRB-1099
- Federal veterans' disability payments or state veterans' disability benefits received by the veteran or unmarried surviving spouse
- The first \$5,000 of life insurance death benefits
- A gift of money or property of \$300 or less, as well as the first \$300 of any gift in excess of \$300
- Any gift from a household member
- Medicare benefits
- Food stamps, surplus foods, HUD rent (Section 8), Medicare premiums paid by Department of Human Services or any other non-cash relief from a government agency
- Property Tax/Rent Rebate previously received
- The amount of any damages due to personal injuries or sickness including Black Lung benefits and benefits granted under Section 306(c) of the Worker's Compensation Security Fund Act (relating to Schedule of Compensation for disability from permanent injuries of certain classes such as amputation)
- 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 for the amount of those payments in excess of the actual expense of the care

- Payments from long-term care insurance to someone other than the claimant
- Individual Retirement Account and employer pension rollovers (must provide a copy of federal Form 1099R indicating rollover or other supporting documentation)
- Health insurance reimbursement
- Disability income received by disabled children in the household
- Federal, state or local tax refunds
- Federal stimulus payments received in 2008
- Spouse's income earned or received while not living with the claimant
- Child support
- Public Assistance (welfare) benefits received by children in the household, even though the check is issued in the claimant's name
- The difference between the purchase price of the claimant's residence and its selling price, but only if the proceeds from the sale are used to purchase a new principal residence.

All other income earned and/or received by a claimant and spouse while living together must be included.

Line 4:

Enter the full amount of Social Security benefits from Box 5 of the SSA-1099, SSI and SSP in the area provided. Divide this amount by 2 and enter the amount in the block in the right-hand column. If the claimant has a Pennsylvania address, no documentation is required. If the claimant has an out-of-state address, a copy of SSA-1099(s) and other proof documents must be provided.

Line 5:

Enter the full amount of Railroad Retirement Tier 1 benefits in the area provided. Divide this amount by 2 and enter the amount in the block in the right-hand column. A copy of RRB-1099(s) must be submitted.

Line 6:

Enter the full, gross amount of all pensions, annuities, Individual Retirement Account (IRA) distributions, Railroad Retirement Tier 2 benefits and Civil Service disability benefits (not including black lung benefits). Copies of pension/annuity benefit statements and/or 1099(s) must be submitted.

If there are one or more distributions from annuity, life insurance or endowment contracts reported on Form 1099-R that are included as interest income on the PA-40 Personal Income Tax Return, please write "Included as Interest Income on PA-40" across the top of any Form 1099-R for such distributions and include copies of all Forms 1099-R with the claim form.

Line 7:

Enter the full amount of all interest and dividends received and/or credited during the year (including capital gains reported on a 1099 DIV from a mutual fund), whether or not actually received. This includes nontaxable interest from U.S. savings bonds, Pennsylvania bonds, municipal bonds, those statutorily exempt, etc.

Copies of the federal Schedule B, PA-40 A/B, 1099-INT, 1099-DIV, federal Schedule K-1, PA RK-1 and/or PA NRK-1, or any other document to verify the amounts reported must be submitted.

Line 8:

Enter the amount of gain or loss realized from the sale or exchange of all stocks, bonds and other real, tangible and/or intangible property (with the exception of a personal residence when the proceeds are used to purchase a new principal residence). Losses on the sale of property may be used to offset gains on the sale of other property as long as the ownership is consistent, however a loss in this category may not be used to offset any income reported on another line of income. If there is a net loss, the oval in front of the reporting boxes must be filled in or the figure will be considered as a gain. Further, losses on the sale of property for personal use cannot be used to offset any gain. Only losses on investment property can be used to offset gains. For the purposes of this program, the historic gain or loss must be used. Submit federal Schedule D, PA-40 Schedule D, federal Schedule K-1, PA RK-1 or PA NRK-1 to verify the figure reported. If the claimant sold his/her primary personal residence and is not using the proceeds to purchase a new primary personal residence, a statement showing the sales price less the sum of the original cost plus any permanent improvements must be submitted (PA-1000 Schedule A must be completed).

Line 9:

Enter the total net rental, royalty, patent and/or copyright income or loss for the claim year. Rental losses may be used to offset any income reported in this category as long as ownership is consistent, however a net loss in this category cannot be used to offset a gain on another line of income. If there is a net loss, the oval in front of the reporting boxes on this line must be filled in or the figure entered will be treated as a gain. Rental income does not include amounts of those who share expenses within a household. If the claimant rents a portion of his/her primary personal residence to a boarder, including a room, garage, etc., a PA-1000 Schedule E must be completed. A copy of the federal or PA-40 Schedule E, federal Schedule K-1, PA RK-1 or PA NRK-1 must be submitted to verify this income.

Line 10:

Enter the total net income or loss from a business, profession, farm, partnership and/or Pennsylvania Sub S corporation. Losses in this category may be used to offset a gain reported in this category as long as the ownership is consistent, however a net loss in this category cannot be used to offset a gain on another line of income. If there is a net loss, the oval in front of the reporting boxes on this line must be filled in or the figure entered will be treated as a gain. If the business operates out of the claimant's primary personal residence, a PA-1000 Schedule E must be completed. A copy of the federal Schedule C or F, PA Schedule C or F, PA-40 Schedule C-F, federal Schedule K-1, PA RK-1 or PA NRK-1 must be submitted to substantiate the income or loss from 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 shown below, 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:

Enter the total of any salaries, wages, bonuses, commissions, estate and trust income. Submit a copy of W-2(s), 1099 MISC(s), PA-40 Schedule W-2S, PA-40 Schedule MC, federal Schedule K-1, PA RK-1, PA NRK-1 or the federal or Pennsylvania income tax return to verify this income.

Line 11b:

Enter the net total of all gambling and lottery winnings. This includes Pennsylvania Lottery winnings and other prizes and awards. This also includes the fair market value of items received. Losses may be used to offset these winnings, but not expenses. Losses may not exceed the amount of winnings. In other words; there cannot be a net loss in this category. A PA-40 Schedule T should be completed to verify these winnings, as well as a W-2G to document PA Lottery winnings.

Line 11c:

Enter the value of any inheritance, alimony and spousal support. Both cash and the fair market value of items received must be included. However, do not include any child support received for a dependent child, even if received in the name of the claimant or claimant's spouse. Submit appropriate documentation to verify this amount.

Line 11d:

Enter the amount of any cash public assistance and/or relief, unemployment compensation, disability payments and workers' compensation (except Section 306(c) benefits) received by the claimant or the claimant's spouse living with the claimant.

NOTE: A claimant renter receiving cash public assistance is not eligible for the rent rebate for those months the assistance was received. If the claimant received cash public assistance for the entire year, no claim for rent rebate may be filed.

If the cash public assistance was received for only a portion of the year, PA-1000 Schedule D must be completed. This does not apply if the cash public assistance was received by the spouse of the claimant or by any other person in the household. Submit a copy of the Department of Human Services cash assistance statement, the federal income tax return (Form 1040) or any other documentation to verify this income.

Line 11e:

Enter the total gross amount of loss of time insurance benefits, disability insurance benefits, long-term care insurance benefits received directly by the claimant (not included if paid to the facility) and life insurance benefits and proceeds (excluding the first \$5,000 of the total death benefit payments). Submit appropriate documentation to verify the amount reported.

Line 11f:

Enter the total amount of any gifts that exceeded \$300, whether the gifts were cash or property. Do not include the value of gifts between members of the household. A list of those gifts reported on this line should be provided.

Line 11g:

Include any other income not already reported and not specifically excluded plus the amount of annualized income for a deceased claimant. 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. Submit a listing and value of the other income amounts reported as well as proof documents to verify the amounts.

NOTES: 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 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. Reasonable methods of calculating the annualized income amount will be accepted.

A claim filed by surviving spouse who is 65 or older, a widow or widower age 50 to 64 or a disabled person is not required to include an annualized income amount for their deceased spouse. The total income for the year of the surviving spouse and only the income earned by the deceased through his/her date of death is required to be included in these circumstances.

Line 12:

If benefits were received from the federal Civil Service Retirement System (CSRS) for a retired federal civil service employee or surviving spouse, reduce

the total eligibility income by 50% of the average retired worker Social Security payment for 2017. The average retired worker Social Security payment for 2017 is \$8,231. Enter \$8,231 on Line 12 only if CSRS benefits are included in Line 6. Otherwise, enter \$0.

Line 13:

Add the positive income figures reported on Lines 4 through 11g, subtract the amount on Line 12 (if applicable) and enter the net result on Lines 13 and 23. Do not include losses reported on Lines 8, 9 and/or 10. If this amount exceeds \$15,000, the person is not eligible for a rent rebate. If this amount exceeds \$35,000, the person is not entitled to any rebate.

Property Owners

Lines 14 and 15 are to be filled in only by claimants who filled in the oval marked “P. Property Owner” or “B. Owner/Renter” in Section B of the claim form.

NOTE: If a claimant’s total income as shown on Line 13 is over \$35,000, he/she is not entitled to a rebate.

Line 14:

To determine the amount to enter on Line 14, first determine if any of the Schedules A, B, E and/or F apply to the claimant. See Pages 16 through 19 to determine if one or more of these schedules must be included. If more than one schedule applies, they must be completed in the order of A, B, E and then F and use the amount from any previously completed schedule on the next schedule in succession. If a schedule does not apply, skip it and complete the next schedule that applies. Use the amount from the last schedule completed to enter on Line 14. If none of the Schedules A, B, E and F applies, enter the amount of property taxes paid on the residence.

NOTE: Be sure to include the total amount of property taxes paid for the year when entering the tax amount on this line or on the first schedule that applies, as the amount from Line 14 is also used to determine if a supplemental rebate will be paid (see Page 6). The department will calculate and determine the amount of any supplemental rebate.

Line 15:

To determine the amount for Line 15, start by using the total income amount from Line 23. In Table A from the claim form or the table below, find the

income range that includes the Line 23 amount and circle the corresponding Maximum Standard Rebate amount. Compare this amount to the amount on Line 14 and enter the lesser of the two amounts on Line 15.

INCOME LEVEL	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

No rebate will be issued for less than \$10, and the maximum standard rebate is \$650. Applicants qualifying for supplemental rebates may receive up to \$975 (see Page 6). The department will calculate the amount of any supplemental rebate.

Renters

Lines 16, 17 and 18 are to be filled in only by claimants who filled in the oval marked “R. Renter” or “B. Owner/Renter” in Section B of the claim form.

NOTE: If a claimant’s total income as shown on Line 12 is over \$15,000, he/she is not entitled to a rent rebate (an owner/renter may still be entitled to a property tax rebate).

Line 16:

To determine the amount to enter on Line 16, first decide if any of the Schedules B, D, E and/or F apply. See Pages 17 through 19 to determine if one or more of these schedules must be included. If more than one schedule applies, they must be completed in the order of B, D, E and then F and use the amount from any previously completed schedule on the next schedule in succession. If a schedule does not apply, skip it and complete the next schedule that applies. Use the amount from the last schedule completed to enter on Line 16. If none of the Schedules B, D, E and F applies, enter the total amount of rent paid on the residence.

Line 17:

Multiply the amount on Line 16 by 0.2.

Line 18:

To determine the amount for Line 18, start by using the total income amount from Line 23. In Table B from the claim form or the table below, find the income range that includes the Line 23 amount and circle the corresponding Maximum Rebate amount. Compare this amount to the amount on Line 17 and enter the lesser of the two amounts on Line 18.

INCOME LEVEL	MAXIMUM REBATE
0 to \$8,000	\$650
\$8,001 to \$15,000	\$500

No rebate will be issued for less than \$10 and the maximum rebate is \$650.

Owner/Renter

Line 19:

This line is to be completed only in cases where a claimant qualifies as an owner and a renter and has filled in the oval marked “B. Owner/Renter” in Section B of the claim form. Lines 14 and 15 must be completed to determine the amount of the property tax rebate allowed. Lines 16, 17 and 18 must be completed to determine the amount of rent rebate allowed. However, if the income claimed on Line 13 is greater than \$15,000, the rent rebate portion cannot be claimed.

To determine the amount for Line 19, start with the amount of income on Line 23. In Table A on the claim form or the following table, find the income range that includes your Line 23 amount and circle the corresponding Maximum Rebate amount. Compare this amount to the sum of Lines 15 and 18 and enter the lesser of the two amounts on Line 19.

INCOME LEVEL	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

No rebate will be issued for less than \$10 and the maximum rebate is \$650. Applicants qualifying for supplemental rebates may receive more than \$650 (see Page 6). The department will calculate the amount of any supplemental rebate.

Direct Deposit

If a claimant wishes to have a rebate directly deposited into a checking or savings account, Lines 20, 21 and 22 must be completed. In order to comply with banking rules, direct deposit is not available for rebates going to bank accounts outside the U.S.

NOTE: If the direct deposit request is to a representative payee bank account or bank account for anyone other than the claimant or the claimant’s spouse (in the case of a joint claim), each claim filed

requesting payment to that account must include a copy of the contract, agreement, or other document authorizing the payee as the proper receiver of the claimant’s rebate. If the department cannot verify the rebate is authorized for direct deposit into a representative payee bank account, a direct deposit payment request will be converted into a paper check to be mailed to the claimant.

Line 20:

Place an “X” in the appropriate block indicating checking or savings account.

Line 21:

Enter the routing number. This number must be nine digits, of which the first two must be 01 through 12 or 21 through 32. Include any hyphens, but omit any spaces and special symbols. This number is found on a check except in the case where the check is payable through a bank different from the financial institution where the claimant has his/her account. Do not use numbers from a deposit slip. If there is any doubt as to the correct routing number, have the claimant obtain the information from his/her financial institution.

Line 22:

Enter the account number to which the rebate is to be deposited. This may be up to 17 characters in length and include both numbers and letters. Include any hyphens, but do not include any other special characters. The numbers should be entered from left to right leaving any unused blocks blank. Do not use numbers from a deposit slip. If there is any doubt as to the correct account number, have the claimant obtain the information from his/her financial institution.

If the claimant’s bank recently changed ownership, the information on the check may not be accurate. Be sure to ask the claimant if this is the current name of the financial institution. If not, have the claimant obtain the correct routing number and account number from the institution.

The Department of Revenue is not responsible for a lost rebate, if incorrect information was entered on the claim form. If the financial institution returns the deposit or there is any other reason that the direct deposit cannot be made, the department will mail a check to the claimant.

The Department of Revenue cannot change the banking information entered on the claim form. If the information entered is not accurate or up to

date, the department will send a check instead of making a direct deposit into the claimant's account.

Line 23:

Line 23 is used to determine the correct rebate amount. Enter the amount from Line 13 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.

**SECTION D
Claimant's Oath and Signature(s)**

This program is a benefit to qualifying homeowners and renters who apply, and the Department of Revenue will not place a lien or judgment against any claimant who is entitled to receive a property tax or rent rebate. However, if there is an excessive claim with the intent to defraud, the Commonwealth of Pennsylvania does provide for fines, penalty and/or imprisonment.

Make sure the claimant reads and understands the Claimant Oath. This not only certifies the information provided to be true, complete and accurate to the best of the claimant's belief and knowledge, but further certifies this is, to his/her knowledge, the only claim filed by a member of this household. The signature of the claimant also gives the Department of Revenue the authority to access the claimant's Pennsylvania income tax records, federal income tax records, Social Security records, PACE records and/or Department of Human Services records to verify the truth, accuracy and completeness of the information on the claim.

If the claimant signs, the name must match the name on the label or printed in the blocks on the name line. If someone other than the claimant signs the claim, documentation verifying that person's authority to sign for the claimant must be submitted with the claim, such as a copy of the Power of Attorney or guardianship papers.

If the claimant makes a mark in lieu of a signature, two people must witness the making of the mark and sign attesting to witnessing the making of the mark.

The name of the claimant's Power of Attorney, nearest relative or other person with intimate knowledge of the claimant, along with that person's telephone number and address, is to be printed in the areas provided. This helps the

department locate a claimant if a rebate check is returned as undeliverable or if there are other problems and the claimant does not respond.

If the claim is prepared by a person other than the claimant, such as an employee of the Department of Revenue acting in his/her official capacity or a volunteer in the VITA/TCE programs, that person must complete the area set aside for the preparer.

If the claimant or person acting on behalf of the claimant does not agree to and sign the Claimant Oath, the claim will not be processed and no payment will be made.

PA-1000 SCHEDULES A, B, D, E, F and G

NOTE: If an owner qualifies as an owner/renter, separate Schedules B, E and F for property tax and rent must be completed and entered on the appropriate line of the PA-1000 claim.

PA-1000 Schedule A

This Schedule is to be used only by a property owner who did not own and occupy a single residence for the entire year or for an owner that died during the claim year and a claim is being filed on behalf of the deceased property owner. Schedule A is required when a claimant: owned and occupied a residence during the claim year and sold the residence and bought another residence in which he/she resided for the remainder of the claim year; owned and occupied a residence, sold the residence and then moved into a rental or other unit which he/she does not own; moved from a rental or other unit into a residence which he/she owned and occupied; or died during the claim year and any of the previous situations applied.

If the taxpayer owned and occupied more than one home as his/her principal residence, proof of the taxes paid on each home must be submitted.

If only one owned property is involved, the full address of the residence along with the dates the property was owned and occupied by the claimant or the deceased should be entered in the top area provided on the schedule. If the claimant or deceased sold and bought another residence that was owned and occupied, the address of the most recent home should be entered under the previously owned home along with the dates this property was owned and occupied. This most

recently bought home will most likely correspond to the address on the front of the claim.

If the claimant or deceased owned and occupied a principal residence for part of the year and rented for the other portion in a qualifying rental unit, the claimant or deceased is an owner and a renter and should fill in the appropriate oval in Section B.

Line 1:

Enter the total amount of property taxes for the entire year for the home owned and occupied in the column titled "First Home". Use the second column titled "Second Home" only if the claimant purchased and occupied a second home after selling the first one. Often the amount of taxes paid will appear on the settlement sheet(s) and may be used as proof of payment.

Line 2:

Enter the number of days the claimant or the deceased owned and occupied the residence(s).

Line 3:

Enter the percentage of the year the claimant or the deceased owned and occupied each home by dividing the amount on Line 2 by the number of days in the claim year (365 or 366). Round the percentage to two decimal places.

Line 4:

Multiply the total amount of taxes paid on Line 1 of this schedule by the percentage factor on Line 3. This represents the taxes owed and paid for the time the claimant or deceased owned and occupied the residence.

Line 5:

Add together all the amounts from Line 4 of this schedule to determine the total amount of real estate property tax the claimant owed and paid on all properties for the year. If the claimant only owned one property for part of the year this would be the same figure as entered in Line 4. This figure is entered on Line 14 of the PA-1000 or if another schedule applies, in Line 1 of the next schedule.

PA-1000 Schedule B

This schedule is to be filed by property owners and renters who were widows or widowers who remarried during the claim year, are filing as a widow or widower age 50 to 64 and filled in Oval C in Section

B, Number 2 on the front of the PA-1000. The claimant must indicate the date he/she remarried.

Line 1:

Enter the amount of property tax and/or rent paid during the claim year. If the claimant is a property owner and was required to complete PA-1000 Schedule A, the amount from Line 5 of that schedule should be used.

Line 2:

Enter the number of days the claimant was a widow or widower during the claim year.

Line 3:

Enter the percentage of the year the claimant was a widow or widower by dividing the amount on Line 2 by the number of days in the claim year (365 or 366). Round the percentage to two decimal places.

Line 4:

Multiply the eligible amount of property taxes or rent paid from Line 1 by the percentage factor on Line 3. This represents the property taxes or rent owed during the time the claimant was a widow or widower. If the claimant is a property owner and PA-1000 Schedules E and/or F do not apply, enter this figure on Line 14 of the PA-1000 claim form. If filing as a renter and PA-1000 Schedules D, E and/or F do not apply, enter this figure on Line 16 of the PA-1000 claim. In either case, if one of the succeeding schedules does apply, the amount should be placed on the appropriate line of that schedule.

PA-1000 Schedule D

This schedule is to be used only by renters who personally received cash public assistance during the claim year. If the claimant received cash public assistance for the entire year, he/she is not eligible to receive the rent rebate and should not file a PA-1000 claim form, unless he/she also qualifies as a property owner. SSI is not public assistance and should not be treated as such to disqualify an applicant.

If one spouse receives cash public assistance it may not disqualify the other spouse, however cash public assistance received by the non-claimant spouse must be included in eligibility income on Line 11d of the PA-1000 if both spouses are living together. Cash public assistance received by the claimant must also be included on Line 11d of the PA-1000.

Line 1:

Circle each month during which the claimant received cash public assistance.

Line 2:

Enter the total rent paid during the year, unless PA-1000 Schedule B has been completed. In this case, enter the amount from Line 4 of that schedule.

Line 3:

Enter the total rent paid during the months circled in Line 1.

Line 4:

Subtract the amount entered on Line 3 from the amount entered on Line 2 and enter this amount on Line 16 of the PA-1000 claim, unless PA-1000 Schedule E or F applies, in which case this figure will be entered on Line 1 of either of those schedules.

PA-1000 Schedule E

This schedule is to be filed by property owners and renters who used a portion of the homestead for purposes other than their personal residence, i.e. as a rental property or for business purposes. If a portion of the residence was used as a rental property, the claimant must also include a PA-40 Schedule E or Part 1 of the federal Schedule E. A rental property would include not only the rental of an apartment, but any room (such as a boarding house), storage area and/or garage. If a portion of the residence was used for business purposes, the claimant must include a PA-40 Schedule C, PA-40 Schedule C-EZ, PA-40 Schedule C-F Reconciliation, PA-40 Schedule F, federal Schedule C, federal Schedule C-EZ, federal Schedule F, etc.

In addition, if the property exceeds 75 acres, the burden of proof is upon the claimant to prove the additional land is necessary for his/her (and his/her spouse's) personal use and is to be prorated unless this can be substantiated.

Line 1:

Enter the total amount of property taxes or rent paid on the entire residential property for the claim year. If PA-1000 Schedule A, B and/or D were required to be completed, use the eligible property tax or rent from the last schedule.

Line 2:

Circle the percentage of the residential property the claimant used for his/her personal living

quarters (including those of other household members) and enter the decimal equivalent.

Percentage:

20	25	30	33	40	50	67	75
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Decimal:

0.2	0.25	0.3	0.33	0.4	0.5	0.67	0.75
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Percentage:

80	90	__ (other percentage)
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Decimal:

0.8	0.9	0.__ (decimal based on other percentage)
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Line 3:

Enter either the decimal equivalent or percentage from Step 2.

Line 4:

Multiply Line 1 by Line 3 to determine the amount of taxes or rent attributable to the claimant's personal residence. If this is being used to determine the eligible property tax, enter this figure on Line 14 of the PA-1000 claim form, or if PA-1000 Schedule F applies, enter the figure on Line 1 of that schedule. If this is being used to determine the eligible rent, enter this figure on Line 16 of the PA-1000 claim form, or if PA-1000 Schedule F applies, enter the figure on Line 1 of that schedule.

PA-1000 Schedule F

This schedule is to be filed by property owners and renters whose deeds or leases reflect names other than those of their spouses and/or minor children.

If the names on the deed and/or lease are a husband and wife's, the couple may be considered as one unit unless the deed/lease specifies them as tenants in common.

Only one resident of the property address may claim a rebate, even if more than one of the owners or renters qualifies. The resident with the lowest income is encouraged to file for a rebate. It is up to the claimant to decide how payment will be distributed, once made.

In the first area, enter the claimant's name, address (if different than that on the PA-1000 claim form) and age. In the other areas, enter the name(s) of other(s) who appear on the deed or lease (other than the spouse of the claimant), the address where he/she lives, his/her age, the relationship to the claimant and his/her SSN. If there are more than

three names on the deed or lease, attach a full listing of all owners or complete additional Schedules F for this section.

Line 1:

Enter the total amount of property taxes or rent paid on the residence for the claim year. If PA-1000 Schedule(s) A, B, D and/or E have been completed, use the figure for the last schedule completed.

Line 2:

Enter the eligible claimant's percentage. Generally, this is calculated by dividing the number of owners/renters that qualify as claimants by the total number of persons listed on the deed or lease. However, if the deed specifies other percentages of ownership, the percentage is obtained from the deed itself and proof of the amount must be submitted by including a copy of the deed. A husband and wife are generally considered one entity. If one or more of the persons listed on the deed has died, proof of how his/her/their portion(s) was/were distributed must be provided. If more than the claimant filing for the rebate is eligible, proof of eligibility of the other owner(s)/lessee(s) should be submitted. To be eligible, another owner/lessee must meet the age/disability, residency and income tests.

Line 3:

Multiply the amount of eligible taxes or rents entered on Line 1 of this schedule by the decimal entered on Line 2. This represents the amount of taxes/rent that is eligible for the rebate. Enter the amount of eligible taxes from this schedule on Line 14 of the PA-1000 claim form; if the amount represents eligible rent, enter the amount on Line 16 of the PA-1000 claim form.

PA-1000 Schedule G

This schedule is used for property tax or rent rebate claims filed on behalf of deceased claimants. The schedule is used to calculate the annualized income amount to be included on Line 11g along with any other income reported for that line. An annualized income amount is required to be included in order to determine if the deceased claimant is eligible for a rebate. The annualized income amount is a calculated estimate of the income the deceased would have earned during the period from the date of his/her death through the end of the claim year.

Line 1:

Enter the claimant's date of death.

Line 2:

Enter the number of days the claimant lived during the claim year. This date includes the date of death regardless of how long the deceased lived on that date.

Line 3:

Add all the positive amounts on Lines 4 through 11f from the claim form and then include any amount from Line 11g that does not include the calculation of the annualized income amount and enter the result.

Line 4:

Enter the decimal determined by dividing the number of days in the claim year (365 or 366) by the number of days the claimant lived on Line 3 and rounding the amount to two decimal places.

Line 5:

Enter the result of multiplying the total income from Line 3 times the decimal on Line 4.

Line 6:

Subtract the amount on Line 3 from the amount on Line 5 and enter the result on this line. Add the result to any other income amounts from 11g before the calculation of the annualized income amount and enter the total on Line 11g.

If any amounts from Lines 4 through 11f are not earned in equal amounts or approximate equal amounts on a monthly basis, the claimant should consider using an alternative method for calculating the annualized income amount. A worksheet is required to be included which provides the calculation method and provides a reason for the deviation from the method used on this schedule. For example, if a gain on a stock sale were included on Line 8 and all the other income is earned on a pro rata basis, there might be difference in the rebate amount if an alternative method were used.

In this case, the method would be to subtract the gain from the income as determined for Line 3 of Schedule G (it would not be subtracted from the amount reported on Line 8, but just for the calculation of the annualized income amount). The result would be multiplied by the decimal determined by dividing the number of days in the claim year by the number of days the claimant lived. This result would then have the income without the gain subtracted from it to give a more accurate annualized income amount to be included in Line 11g.

If there are significant amounts not earned on a pro rata basis, it may be beneficial to explore using an alternative method for determining annualized income.

FILING THE CLAIM

The PA-1000, Property Tax/Rent Rebate Claim, must be filed by June 30, unless the deadline is extended.

The Department of Revenue requires that each claim be submitted on an original claim form, not a photocopy, to avoid delay in processing and issuance of the rebate.

Do not staple or otherwise attach any documents together.

Do not submit original source documents with the claim form. These will not be returned and will be destroyed. Photocopies are acceptable.

Double-check claim information to ensure it is complete and all required supporting documents are included.

A complete and accurate claim form must be received by the department in order for the department to make payment. Claimants submitting forms that do not include the proper documentation may experience a delay in payment. The PA-1000 Rent Certificate or Physician's Statement is not a properly executed claim form, and the department will not make payment until a properly completed claim form is received. Volunteers or department personnel who require the claimant to acquire such forms for the completion of a claim form should make sure the

claimant understands that the claim and the properly completed Rent Certificate or Physician's Statement need to be mailed together to the department.

Use the pre-addressed envelope provided. If no envelope is provided, mail the claim to:

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

Advise all claimants that additional postage may be required if five or more pages for the claim and/or supporting documentation are included in the envelope when filing the claim. Providing insufficient postage when mailing a claim will delay the processing of the claim.

Advise all claimants that no payments will be made before July 1. If this date falls on a Saturday or Sunday, any direct deposit will be delayed until the next business day.

NOTE: In certain cases, especially those involving nursing homes or sibling rivalry among a claimant's offspring, multiple people might submit claims for the same rebate. In these cases, the Department of Revenue will pay the first claim processed in the claimant's name.

ASSISTANCE AND FORMS ORDERING

Volunteers

VITA and TCE volunteers who need to order forms or who have questions regarding the completion of a claim or the status of a claim may call the volunteer hotline at 1-800-452-3108. Forms may also be ordered online at <http://revenue.activeorders.com>.

NOTE: The information above is for volunteers only.

Claimants

Claimants may visit www.revenue.pa.gov or call, toll-free, 1-888-222-9190 for more information and

to request claim forms. Claimants with special hearing and/or speaking needs may call 1-800-447-3020. Claimants may also check rebate status by visiting www.revenue.pa.gov and clicking the "Where's my Rebate" link.

Assistance is also available at the department's district offices listed on Page 24.

These materials have been prepared by the Pennsylvania Department of Revenue to assist our employees and volunteer preparers in completing Property Tax/Rent Rebate claim forms. Every effort has been made to assure the accuracy of these materials.

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		



PENNSYLVANIA SCHOOL DISTRICTS & CODES BY COUNTY

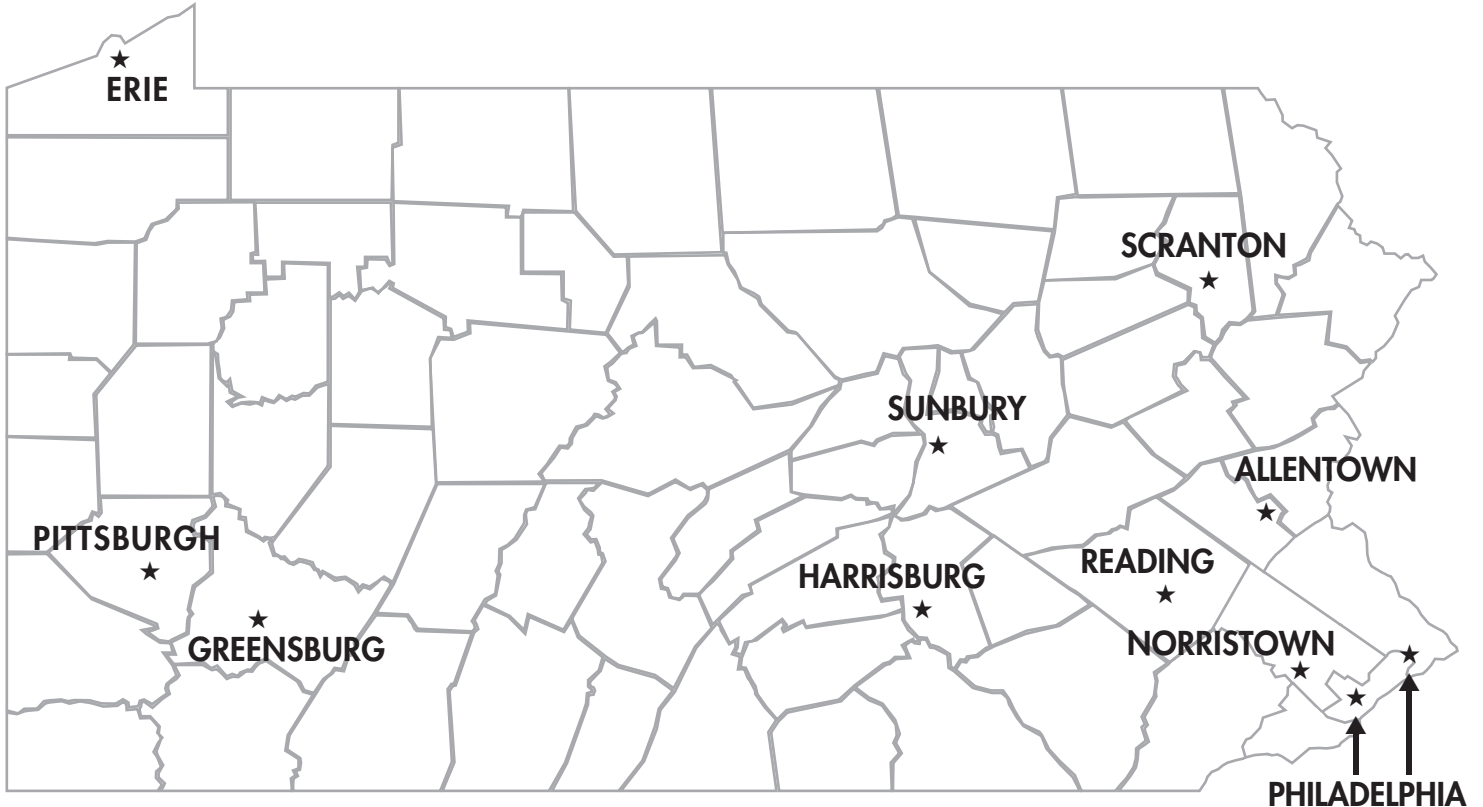
SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
ADAMS							
Bermudian Springs	.01110	BERKS		Palmerton Area	.13650	Middletown Area	.22600
Conewago Valley	.01160	Antietam	.06050	Panther Valley	.13660	Millersburg Area	.22610
Fairfield Area	.01305	Boyertown Area	.06075	Weatherly Area	.13900	Steeleton Highspire	.22800
Gettysburg Area	.01375	Brandywine Heights Area	.06085	CENTRE			
Littlestown Area	.01520	Conrad Weiser Area	.06110	Bald Eagle Area	.14100	Susquehanna Township	.22830
Upper Adams	.01852	Daniel Boone Area	.06150	Bellefonte Area	.14110	Susquenita	.50600
ALLEGHENY							
Allegheny Valley	.02060	Exeter Township	.06200	Keystone Central	.18360	Upper Dauphin Area	.22900
Avonworth	.02075	Fleetwood Area	.06250	Penns Valley Area	.14700	Williams Valley	.54880
Baldwin Whitehall	.02110	Governor Mifflin	.06300	Philipsburg-Osceola Area	.17700	DELAWARE	
Bethel Park	.02125	Hamburg Area	.06350	State College Area	.14800	Chester Upland	.23123
Brentwood Borough	.02145	Kutztown Area	.06400	Tyrone Area	.07800	Chichester	.23130
Carlynton	.02160	Muhlenberg Township	.06550	CHESTER			
Chartiers Valley	.02175	Oley Valley	.06650	Avon Grove	.15050	Garnet Valley	.23410
Clairton City	.02190	Reading	.06700	Coatesville Area	.15190	Haverford Township	.23450
Cornell	.02210	Schuykill Valley	.06750	Downingtown Area	.15200	Interboro	.23510
Deer Lakes	.02225	Tulpehocken Area	.06800	Great Valley	.15350	Marple Newtown	.23550
Duquesne City	.02250	Twin Valley	.06810	Kennett Consolidated	.15400	Penn-Delco	.23690
East Allegheny	.02280	Upper Perkiomen	.46860	Octorara Area	.15650	Radnor Township	.23760
Elizabeth Forward	.02315	Wilson	.06910	Phoenixville Area	.15720	Ridley	.23770
Fort Cherry	.02324	Wyomissing	.06935	Spring-Ford Area	.46730	Rose Tree Media	.23790
Fox Chapel Area	.02391	BLAIR				Southeast Delco	.23840
Gateway	.02410	Altoona Area	.07050	Tredyffrin Easttown	.15780	Springfield	.23850
Hampton Township	.02460	Bellwood Antis	.07100	Twin Valley	.06810	Unionville-Chadds Ford	.15850
Highlands	.02475	Claysburg-Kimmel	.07150	Unionville-Chadds Ford	.15850	Upper Darby	.23945
Keystone Oaks	.02500	Holidaysburg Area	.07350	West Chester Area	.15900	Wallingford Swarthmore	.23960
McKeesport Area	.02600	Spring Cove	.07750	William Penn	.23965	West Chester Area	.15900
Montour	.02630	Tyrone Area	.07800	CLARION			
Moon Area	.02634	Williamsburg Community	.07900	Allegheny Clarion Valley	.16030	Brockway Area	.33070
Mount Lebanon	.02640	BRADFORD				Forest Area	.27200
North Allegheny	.02685	Athens Area	.08050	Armstrong	.03085	Johnsonburg Area	.24350
Northgate	.02687	Canton Area	.08100	Clarion Area	.16120	Kane Area	.42230
North Hills	.02690	Northeast Bradford County	.08300	Clarion-Limestone Area	.16170	Ridgway Area	.24600
Penn Hills	.02735	Sayre Area	.08600	Keystone	.16650	Saint Marys Area	.24800
Penn-Trafford	.65710	Towanda Area	.08650	North Clarion County	.16750	ERIE	
Pine-Richland	.02100	Troy Area	.08665	Redbank Valley	.16800	Corry Area	.25145
Pittsburgh	.02745	Wyalusing Area	.08900	Union	.16900	Erie City	.25260
Plum Borough	.02750	BUCKS				Fairview	.25330
Quaker Valley	.02775	Bensalem Township	.09100	Clearfield Area	.17100	Fort Leboeuf	.25355
Riverview	.02820	Bristol Borough	.09130	Curwensville Area	.17180	General McLane	.25390
Shaler Area	.02830	Bristol Township	.09135	Dubois Area	.17200	Girard	.25405
South Allegheny	.02865	Centennial	.09200	Glendale	.17300	Harbor Creek	.25435
South Fayette Township	.02870	Central Bucks	.09210	Harmony Area	.17350	Iroquois	.25655
South Park	.02875	Council Rock	.09235	Moshannon Valley	.17500	Millcreek Township	.25760
Steel Valley	.02883	Easton Area	.48330	Philipsburg-Osceola Area	.17700	North East	.25830
Sto-Rox	.02885	Morrisville Borough	.09720	Purchase Line	.32730	Northwestern	.25850
Upper Saint Clair Township	.02920	Neshaminy	.09750	West Branch Area	.17900	Union City Area	.25910
West Allegheny	.02940	New Hope Solebury	.09760	CLINTON			
West Jefferson Hills	.02955	North Penn	.46570	Jersey Shore Area	.41400	Wattsburg Area	.25970
West Mifflin Area	.02960	Palisades	.09800	Keystone Central	.18360	FAYETTE	
Wilkinsburg Borough	.02980	Pennridge	.09810	West Branch Area	.17900	Albert Gallatin Area	.26030
Woodland Hills	.02990	Pennsbury	.09820	COLUMBIA			
ARMSTRONG							
Allegheny Clarion Valley	.16030	Quakertown Community	.09840	Benton Area	.19100	Belle Vernon Area	.65060
Apollo-Ridge	.03060	Souderton Area	.46710	Berwick Area	.19110	Brownsville Area	.26080
Armstrong	.03085	BUTLER				Cornellsville Area	.26130
Freeport Area	.03305	Allegheny Clarion Valley	.16030	Bloomsburg Area	.19120	Frazier	.26290
Karns City Area	.10360	Butler Area	.10125	Central Columbia	.19150	Laurel Highlands	.26400
Kiski Area	.65440	Freeport Area	.03305	Millville Area	.19500	Southmoreland	.65750
Leechburg Area	.03450	Karns City Area	.10360	Mount Carmel Area	.49510	Uniontown Area	.26800
Redbank Valley	.16800	Mars Area	.10500	North Schuylkill	.54500	FOREST	
BEAVER							
Aliquippa Borough	.04050	Moniteau	.10535	Southern Columbia Area	.19750	Forest Area	.27200
Ambridge Area	.04070	Seneca Valley	.10790	CRAWFORD			
Beaver Area	.04120	Slippery Rock Area	.10750	Conneaut	.20103	Chambersburg Area	.28130
Big Beaver Falls Area	.04150	South Butler County	.10780	Corry Area	.25145	Fannett-Metal	.28200
Blackhawk	.04160	CAMBRIA				Greencastle-Antrim	.28300
Central Valley	.04200	Blacklick Valley	.11060	Crawford Central	.20135	Shippensburg Area	.21800
Ellwood City Area	.37200	Cambria Heights	.11120	Jamestown Area	.43360	Tuscarora	.28600
Freedom Area	.04285	Central Cambria	.11130	Penncrest	.20470	Waynesboro Area	.28900
Hopewell Area	.04410	Conemaugh Valley	.11140	Titusville Area	.61720	FULTON	
Midland Borough	.04530	Ferndale Area	.11200	Union City Area	.25910	Central Fulton	.29130
New Brighton Area	.04565	Forest Hills	.11220	CUMBERLAND			
Riverside Beaver County	.04585	Glendale	.17300	Big Spring	.21050	Forbes Road	.29230
Rochester Area	.04690	Greater Johnstown	.11250	Camp Hill	.21100	Southern Fulton	.29750
South Side Area	.04740	Northern Cambria	.11450	Carlisle Area	.21110	GREENE	
Western Beaver County	.04930	Penn Cambria	.11600	Cumberland Valley	.21160	Carmichaels Area	.30130
BEDFORD							
Bedford Area	.05100	Portage Area	.11630	East Pennsboro Area	.21250	Central Greene	.30140
Chestnut Ridge	.05150	Richland	.11650	Mechanicsburg Area	.21650	Jefferson-Morgan	.30350
Claysburg-Kimmel	.07150	Westmont Hilltop	.11850	Shippensburg Area	.21800	Southeastern Greene	.30650
Everett Area	.05300	Windber Area	.56910	South Middleton	.21830	West Greene	.30850
Northern Bedford County	.05600	CAMERON				HUNTINGDON	
Tussey Mountain	.05800	Cameron County	.12270	West Shore	.21900	Huntingdon Area	.31250
BUTLER							
Allegheny Clarion Valley	.16030	CARBON				Central Dauphin	.31280
Butler Area	.10125	Hazleton Area	.40330	DAUPHIN		Junata Valley	.31280
Freeport Area	.03305	Jim Thorpe Area	.13500	Derry Township	.22175	Mount Union Area	.31600
Karns City Area	.10360	Lehigh Area	.13550	Halifax Area	.22250	Southern Huntingdon County	.31750
Kiski Area	.65440	CLARION				Tussey Mountain	.05800
Leechburg Area	.03450	Allegheny Clarion Valley	.16030	Harrisburg City	.22275	Tyrone Area	.07800
Redbank Valley	.16800	Butler Area	.10125	Lower Dauphin	.22400		

PENNSYLVANIA SCHOOL DISTRICTS & CODES BY COUNTY

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

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 for information. Taxpayer assistance hours are 8:30 a.m. to 5 p.m.



ALLENTOWN
 STE 4
 555 UNION BLVD
 ALLENTOWN PA 18109-3389
610-861-2000

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

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

NOTES

