

PROPERTY TAX/RENT REBATE PREPARATION



pennsylvania

DEPARTMENT OF REVENUE



Bureau of Collections and Taxpayer Services



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
STRAWBERRY SQUARE
HARRISBURG, PA 17128-1100

THE SECRETARY

(717) 783-3680

November 2010

Dear Volunteer:

On behalf of the Department of Revenue, thank you for volunteering to help older and disabled Pennsylvanians prepare their Property Tax/Rent Rebate applications.

You will find the enclosed publication and web-based training session are excellent resources in helping claimants.

Slots gaming-funded local property tax relief has now been delivered three years in a row, further reducing property taxes for millions of homeowners across Pennsylvania. General property tax relief combined with the Property Tax/Rent Rebate program will completely eliminate property taxes for an estimated 120,000 senior homeowners this year.

The Property Tax/Rent Rebate program is one of five valuable programs benefiting older residents funded by the Pennsylvania Lottery. Revenue from slots gaming has allowed us to expand the program to provide larger rebates to even more seniors. Nearly 600,000 seniors will receive rebates this year, compared to 310,000 before the program was expanded in 2006.

I encourage you to stay informed of tax law changes and other Revenue Department news by visiting our website, www.revenue.state.pa.us, and signing-up to receive our bi-monthly e-newsletter, the *Pennsylvania Tax Update*.

Thank you again for giving your time and effort in helping residents apply for the Property Tax/Rent Rebate program. I appreciate your commitment to serving the residents of Pennsylvania.

Sincerely,

A handwritten signature in cursive script that reads "C. Daniel Hassell".

C. Daniel Hassell
Secretary of Revenue

Enclosure

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PROPERTY TAX/RENT REBATE PROGRAM GENERAL INSTRUCTIONS

Claimants who received rebates the previous year should automatically receive new rebate booklets in the mail.

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 enable 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. District and county codes are listed on Pages 22 through 24. The codes are also available online at www.revenue.state.pa.us/schools.

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.

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 had 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 been alive as of Jan. 1 of the year following the claim year.

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

OWNER/RENTER: 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

A claimant must have lived the entire claim year to qualify for a rebate. However, if the claimant passed away on or after Jan. 1 of the following year, the Department of Revenue will

pay the rebate to the claimant's spouse, estate or personal representative.

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 court-appointed representative 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, a copy of the court order appointing who is to receive the decedent's assets (known as a Decree of Distribution) must be submitted. Either of these may be obtained from the county courthouse where the death is recorded.

Personal Representative: If there is no will, the will has not been registered or probated or there is no estate, a personal representative may request a rebate to be issued in his/her name. The decedent's personal representative must submit a copy of the death certificate along with a receipted copy of the claimant's funeral bill showing the personal representative personally paid the funeral expenses in an amount equal to or greater than the amount of the rebate claimed.

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 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 above 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 Public Welfare 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 unit 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 unit 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 unit 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 unit, 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.

A homestead can be any of the following:

- Apartment in a house
- Apartment building
- Boarding home
- Mobile home
- Mobile home lot
- Nursing home
- Private home
- Room
- 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 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.

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 7 and 8 of this guide.

COMPLETING THE PA-1000 GENERAL GUIDELINES

Use **black** ink. Another color will delay the processing of the claim. Use ink only. DO NOT use pencil.

Refrain from using White-Out or similar products. Erasable pens may be used to make corrections.

When entering letter, use only UPPER CASE block letters. Use the following form for entering letters and numbers:

ABCDEFGHIJKLMN OPQRSTUVWXYZ
1234567890

Print all information neatly inside the boxes on the claim.

Print only one letter or number in each box when entering the SSN(s), name(s), address(es), dollar amounts and other information on the claim. If a name, address and/or city begin with Mc, Van, O', etc., do not enter a space or punctuation mark. Completely fill in all the appropriate ovals on the claim form.

SECTION A

If the claimant received a booklet with a preprinted label and the label is correct, use the label. If the label is incorrect, discard it. Do not make any corrections on the label. Even if using the preprinted label, the SSN of the

claimant and his/her spouse must be entered. If the spouse did not live with the claimant for the entire year, DO NOT include the spouse's SSN. Example: The spouse was a nursing home resident for part of the year.

If completing the information in Section A, the following guidelines must be followed:

1. The claimant's SSN must be entered on the claim. The spouse's SSN must also be entered if the claimant and spouse resided together for the entire year.
2. Enter the current address of the claimant (or the address where correspondence is to be delivered). This should match the address on the tax bills or the current rental address; if not, an explanation must be included. There are two lines for entering an address. On the first line of the address, enter in postal format the apartment number (APT), suite (STE), room number (RM), rural route (RR), box number (PO BOX), floor (FL), etc. On the second line, enter the street address. If there is only a street address, it may be entered on either line. On the third line, enter the city or post office. If either exceeds 14 letters, use the approved postal abbreviation. Also enter the two-letter state abbreviation and five-digit ZIP Code.

in his/her own name, is considered a first-time filer and must submit all documentation required as such.

SECTION C Total Income and Calculation of Rebate

PA-1000 Lines 4 through 21

A claimant must report all income (except exempt income listed below and on the following page) 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
- 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 Public Welfare 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, veterans' disability benefits and Civil Service disability benefits (not including black lung benefits). Copies of pension/annuity benefit statements and/or 1099(s) must be submitted.

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, 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 Public Welfare 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.

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 Public Welfare 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 if 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 included above and not specifically excluded. Submit a listing and value of these items or other proof documents to verify this amount.

Line 12:

Add only the positive amounts reported on Lines 4, 5, 6, 7, 8, 9, 10, 11a through 11g and

enter the total. Do not deduct any losses reported on Lines 8, 9 and 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 13 and 14 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 12 is over \$35,000, he/she is not entitled to a rebate.

Line 13:

If none of the PA-1000 Schedules A, B, E or F apply, enter the total amount of property taxes paid on the residence. If one or more of the above schedules apply, enter the amount of the last schedule completed. If more than one schedule applies, they must be completed in the order shown above. If one schedule does not apply, skip it and go onto the next. The last amount shown on the last schedule completed should then be entered on this line of the claim form.

Line 14:

Compare Line 13 to the rebate amount shown in the schedule below for the income level and enter the lesser amount.

TOTAL INCOME	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).

Renters

Lines 15, 16 and 17 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 15:

If none of the PA-1000 Schedules B, D, E or F apply, enter the total amount of rent paid on the residence. If one or more of the above schedules apply, enter the amount of the last schedule completed. If more than one schedule applies, they must be completed in the order shown above. If one schedule does not apply, skip it and go onto the next. The last amount shown on the last schedule completed should then be entered on this line of the claim form.

Line 16:

Multiply the amount on Line 15 by 0.2.

Line 17:

Compare Line 16 to the rebate amount shown in the schedule below for the income level and enter the lesser amount.

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

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

Owner/Renter

Line 18:

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 13 and 14 must be completed to determine the amount of the property tax rebate allowed. Lines 15, 16 and 17 must be completed to determine the amount of rent rebate allowed. Add the totals from Lines 14 and 17 and compare to the rebate amount shown in

the schedule below for the income level, and enter the lesser amount.

TOTAL INCOME	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 more than \$650 (see Page 6).

Direct Deposit

If a claimant wishes to have a rebate directly deposited into a checking or savings account, Lines 19, 20 and 21 must be completed. In order to comply with new banking rules, direct deposit is not available for rebates going to bank accounts outside the United States.

Line 19:

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

Line 20:

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 21:

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.

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 his/her 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 Public Welfare 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 his/her 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, he/she 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, and F

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

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. This could be due

to owning and occupying a residence and during the year selling the residence and buying another residence in which he/she resided for the remainder of the year; selling the residence he/she owned and occupied during the year and moving into a rental or other unit which he/she does not own; or moving from a rental or other unit to a residence which he/she owned and occupied.

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 should be entered in the top area provided on the schedule. If the claimant sold and bought another residence which 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 owned and occupied a principal residence for part of the year and rented for the other portion in a qualifying rental unit, the claimant 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 months to the nearest whole month the claimant owned and occupied the residence(s).

Line 3:

Enter the decimal from the following chart reflecting the percentage of time the claimant owned and occupied the home:

# of Months	1	2	3	4	5	6
Percentage Occupied	.08	.17	.25	.33	.42	.50
# of Months	7	8	9	10	11	12
Percentage Occupied	.58	.67	.75	.83	.92	1.00

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 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 13 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. It does not apply to an individual who was married and whose spouse died during the claim year. 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 months to the nearest whole month that the claimant was a widow or widower during the claim year.

Line 3:

Enter the decimal from the following chart reflecting the percentage of time the claimant was a widow or widower:

# of Months	1	2	3	4	5	6
Percentage Occupied	.08	.17	.25	.33	.42	.50
# of Months	7	8	9	10	11	12
Percentage Occupied	.58	.67	.75	.83	.92	1.00

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 13 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 15 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 15 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 home- stead for purposes other than their personal residence, i.e. as a rental property or for busi- ness 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 apart- ment, but any room (such as a boarding house), storage area and/or garage. If a por- tion 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, fed- eral 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) 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
-----	------	-----	------	-----	-----	------	------

Percentage:

80	90	___ (other percentage)
----	----	------------------------

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 13 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 15 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, they may be considered as

one unit unless the deed/lease specifies them as tenants in common.

Only one resident 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.

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 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 13 of the PA-1000 claim form; if the amount represents eligible rent, enter the amount on Line 15 of the PA-1000 claim form.

FILING THE CLAIM

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

The Department of Revenue requires that each claim be submitted on an original claim form, not a photocopy or computer generated form. Failure to use the original form may delay 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.

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 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, more than one claim may be submitted. 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 with questions regarding the completion of a claim, the status of a claim submitted or need to order forms may call the volunteer hotline at 1-800-452-3108. Forms may also be ordered online at www.dad69.state.pa.us.

NOTE: The information above is for volunteers only and should not be shared with claimants or the general public.

Claimants

Claimants may visit www.papropertytaxrelief.com 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 on their rebate status by visiting www.papropertytaxrelief.com and clicking the "Where's my Property Tax/Rent Rebate" link.

Assistance is also available at the Department's district offices listed on Page 25.

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

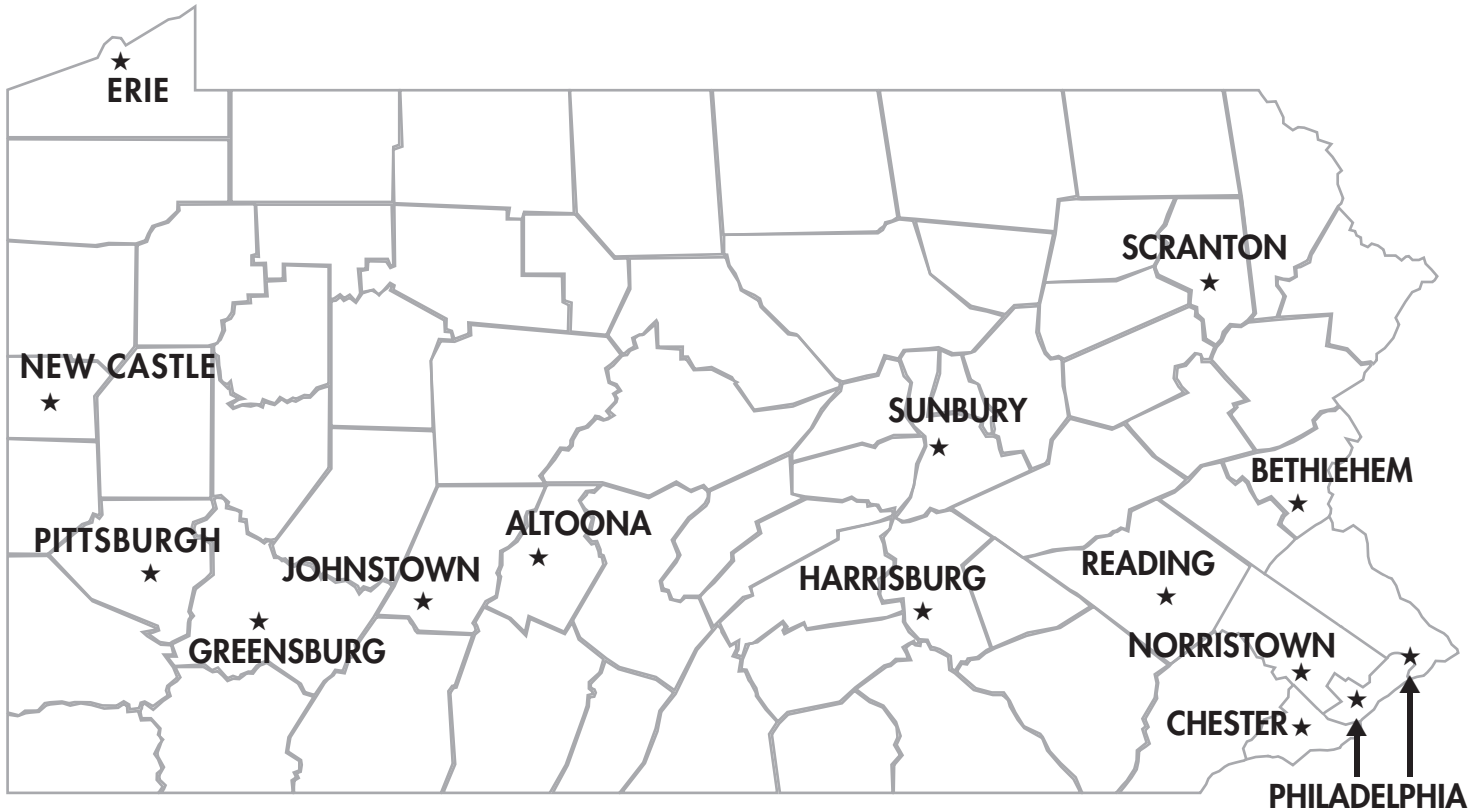
SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE						
ADAMS													
Bermudian Springs	.01110	BERKS											
Conewago Valley	.01160	Antietam	.06050	Palmerton Area	.13650	Middletown Area	.22600						
Fairfield Area	.01305	Boyertown Area	.06075	Panther Valley	.13660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

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				Franklin Area	.61220
JEFFERSON							
Brockway Area	.33070	Canton Area	.08100	Milton Area	.49500	Oil City Area	.61620
Brookville Area	.33080	East Lycoming	.41200	Mount Carmel Area	.49510	Penncrest	.20470
Clarion-Limestone Area	.16170	Jersey Shore Area	.41400	Shamokin Area	.49650	Titusville Area	.61720
Dubois Area	.17200	Loyalsock Township	.41420	Shikellamy	.49660	Valley Grove	.61860
Punxsutawney Area	.33800	Montgomery Area	.41500	Southern Columbia Area	.19750	WARREN	
JUNIATA							
Greenwood	.50300	Montoursville Area	.41510	Warrior Run	.49800	Corry Area	.25145
Juniata County	.34360	Muncy	.41530	PERRY			
LACKAWANNA							
Abington Heights	.35030	South Williamsport Area	.41610	Fannett-Metal	.28200	Titusville Area	.61720
Carbondale Area	.35130	Southern Tioga	.59700	Greenwood	.50300	Warren County	.62830
Dunmore	.35220	Wellsboro Area	.59850	Newport	.50400	WASHINGTON	
Forest City Regional	.58300	Williamsport Area	.41720	Susquenita	.50600	Avella Area	.63050
Lackawanna Trail	.66500	MCKEAN				Bentworth	.63090
Lakeland	.35460	Bradford Area	.42080	Bethlehem-Center	.63100	Brownsville Area	.26080
Mid Valley	.35550	Kane Area	.42230	Burgettstown Area	.63120	California Area	.63150
North Pocono	.35650	Oswayo Valley	.53750	Canon-McMillan	.63170	Charleroi	.63180
Old Forge	.35660	Otto-Eldred	.42600	Chartiers-Houston	.63190	Fort Cherry	.63240
Riverside	.35700	Port Allegany	.42630	McGuffey	.63390	Peters Township	.63650
Scranton City	.35740	Smethport Area	.42750	Ringgold	.63700	Trinity Area	.63800
Valley View	.35840	MERCER				Washington	.63880
LANCASTER							
Cocalico	.36130	Commodore Perry	.43130	WAYNE			
Columbia Borough	.36150	Crawford Central	.20135	Forest City Regional	.58300	North Pocono	.35650
Conestoga Valley	.36170	Farrell Area	.43250	North Pocono	.35650	Susquehanna Community	.58650
Donegal	.36220	Greenville Area	.43280	Wallenpaupack Area	.64830	Wayne Highlands	.64870
Eastern Lancaster County	.36230	Grove City Area	.43290	Western Wayne	.64890	WESTMORELAND	
Elizabethtown Area	.36240	Hermitage	.43330	Belle Vernon Area	.65060	Blairsville-Saltsburg	.32110
Ephrata Area	.36260	Jamestown Area	.43360	Blairsville-Saltsburg	.32110	Burrell	.65070
Hempfield	.36310	Lakeview	.43390	Derry Area	.65160	Franklin Regional	.65260
Lampeter-Strasburg	.36360	Mercer Area	.43500	Franklin Regional	.65260	Greater Latrobe	.65310
Lancaster	.36400	Reynolds	.43530	Greensburg Salem	.65320	Hempfield Area	.65380
Manheim Central	.36440	Sharon City	.43560	Jeannette City	.65410	Kiski Area	.65440
Manheim Township	.36450	Sharpsville Area	.43570	Kiskadeh Area	.65450	Leechburg Area	.03450
Octorara Area	.15650	West Middlesex Area	.43750	Ligonier Valley	.65490	Monessen City	.65580
Penn Manor	.36520	Wilmington Area	.37800	Mount Pleasant Area	.65590	Mount Pleasant Area	.65590
Pequea Valley	.36530	MIFFLIN				New Kensington-Arnold	.65630
Solanco	.36700	Mifflin County	.44460	Norwin	.65650	Penn-Trafford	.65710
Warwick	.36900	Mount Union Area	.31600	Penn-Trafford	.65710	Southmoreland	.65750
LAWRENCE							
Blackhawk	.04160	MONROE				Yough	.65890
Ellwood City Area	.37200	East Stroudsburg Area	.45200	WYOMING			
Laurel	.37400	Pleasant Valley	.45520	Elk Lake	.58250	Lackawanna Trail	.66500
Mohawk Area	.37500	Pocono Mountain	.45540	Lackawanna Trail	.66500	Lake-Lehman	.40390
Neshannock Township	.37520	Stroudsburg Area	.45600	Tunkhannock Area	.66750	Wyalsing Area	.08900
New Castle Area	.37530	MONTGOMERY				Wyoming Area	.40920
Shenango Area	.37620	Abington	.46030	YORK			
Union Area	.37700	Boyetown Area	.06075	Central York	.67130	Dallastown Area	.67160
Wilmington Area	.37800	Bryn Athyn Borough	.46050	Dover Area	.67180	Eastern York	.67220
LEBANON							
Annville-Cleona	.38030	Cheltenham Township	.46130	Hanover Public	.67280	Northeastern	.67440
Cornwall-Lebanon	.38130	Colonial	.46160	Northern York County	.67460	Red Lion Area	.67550
Eastern Lebanon County	.38230	Hatboro-Horsham	.46360	South Eastern	.67620	South Western	.67640
Lebanon	.38460	Jenkintown	.46380	Southern York County	.67650	Spring Grove Area	.67670
Northern Lebanon	.38500	Lower Merion	.46450	West Shore	.21900	West York Area	.67850
Palmyra Area	.38530	Lower Moreland Township	.46460	York City	.67900	York Suburban	.67940
LEHIGH							
Allentown City	.39030	Methacton	.46530				
Bethlehem Area	.48100	Norristown Area	.46560				
Catasauqua Area	.39130	North Penn	.46570				
East Penn	.39230	Perkiomen Valley	.46610				
Northern Lehigh	.39450	Pottsgrove	.46630				
Northwestern Lehigh	.39460	Pottstown	.46640				
Parkland	.39510	Souderton Area	.46710				
Salisbury Township	.39560	Springfield Township	.46720				
Southern Lehigh	.39570	Spring-Ford Area	.46730				
Whitehall-Coplay	.39780	Upper Dublin	.46830				
LUZERNE							
Berwick Area	.19110	Upper Merion Area	.46840				
Crestwood	.40140	Upper Moreland Township	.46850				
NORTHAMPTON							
Bangor Area	.48080	Upper Perkiomen	.46860				
Bethlehem Area	.48100	Wissahickon	.46930				
Catasauqua Area	.39130	MONTOUR					
SUSQUEHANNA							
Blue Ridge	.58100	Danville Area	.47180				
Elk Lake	.58250	Warrior Run	.49800				
Forest City Regional	.58300	NORTHAMPTON					
Montrose Area	.58450	Bangor Area	.48080				
Mountain View	.58460	Bethlehem Area	.48100				
Susquehanna Community	.58650	Catasauqua Area	.39130				
TIoga							
Canton Area	.08100						
Galeton Area	.53280						
Northern Tioga	.59600						
Southern Tioga	.59700						
Wellsboro Area	.59850						

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.state.pa.us for information. Taxpayer assistance hours are 9 a.m. to 12 p.m. and from 1 to 4 p.m.



ALTOONA
 STE 204
 CRICKET FIELD PLZ
 615 HOWARD AVE
 ALTOONA PA 16601-4867
(814) 946-7310

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

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

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

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

HARRISBURG
 LOBBY
 STRAWBERRY SQ
 HARRISBURG PA 17128-0101
(717) 783-1405

JOHNSTOWN
 425 MAIN ST
 JOHNSTOWN PA 15901-1808
(814) 533-2495

NEW CASTLE
 103 S MERCER ST
 NEW CASTLE PA 16101-3849
(724) 656-3203

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

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 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

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 CHMBR COMMRC BLDG
 411 7TH AVE - ROOM 420
 PITTSBURGH PA 15219-1919
(412) 565-7540

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

SCRANTON
 RM 200
 SAMTERS BLDG
 101 PENN AVE
 SCRANTON PA 18503-1970
(570) 963-4585

SUNBURY
 535 CHESTNUT ST
 SUNBURY PA 17801-2834
(570) 988-5520