PROPERTY TAX/RENT REBATE PREPARATION





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PROPERTY TAX/RENT REBATE PROGRAM GENERAL INSTRUCTIONS

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 will 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 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. School 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

The claimant must have <u>owned and occupied</u> a home or <u>rented and occupied</u> a home, apartment, nursing home, boarding house or similar residence <u>in Pennsylvania</u> 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.

- 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

A claimant may qualify as an Owner/Renter if:

- 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: A personal representative may not file a claim on behalf of a deceased claimant. However, if there is no will, the will has not been registered or probated or there is no estate and a claim was signed and filed by the decedent before death, a personal representative may request a rebate to be issued (check made payable to) in 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 reissued in the name of the personal representative. 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 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 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 <u>not</u> 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 <u>not</u> 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 selfcontained 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 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.

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

ABCDEFGHIJKLMNOPQRSTUVWXYZ 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

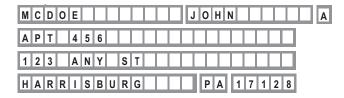
If the claimant received a booklet with a preprinted label and the label is correct, use the label. If the label is incorrect, discard it. Do not make any corrections on the label. Even if using the preprinted label, the SSN of the claimant and his/her spouse must be entered. If the spouse did not live 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:

- 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 fivedigit ZIP Code.

Below is an example of a properly completed address.



- 3. Enter the spouse's first name and middle initial, even if deceased. If the spouse is deceased, fill in completely the oval in the upper right-hand corner of Block A, to the right of the spouse's SSN. This is especially important if the spouse's name still appears on the tax bill.
- 4. The two-digit county and school district codes indicating where the claimant resided as of Dec. 31 of the claim year must be entered. A list of these codes appears on Pages 22 through 24 of this guide. School district codes may also be found on county and/or school tax bills and online at www.revenue.state.pa.us/schools.
- 5. The birth date of all claimants must be entered.
- 6. A daytime telephone number should be provided.

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 selfowned 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.

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 claimant is filing for a rebate for the first time. If the person received a rebate in a prior year, fill in the oval indicating yes (1). If not, fill in the oval indicating no (2). If the claimant has not received a rebate in the past, all documentation required of a first-time filer (proof of age and, if filing as disabled, proof of disability) must be submitted.

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.

SECTION C Total Income and Calculation of Rebate

PA-1000 Lines 4 through 21

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
- 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 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 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, 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 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 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. 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 and 11a through 11g, and enter the total. Do no deduct any losses reported on Lines 8, 9 and 10. Enter the total income on Lines 12 and 22. 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:

To determine the amount to enter on Line 13, first determine if any of the Schedules A, B, E and/or F apply to the claimant. See Pages 17 through 20 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 13. 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 13 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 14:

To determine the amount for Line 14, start by using the total income amount from Line 22. In Table A from the claim form or the table below, find the income range that includes the Line 22 amount and circle the corresponding Maximum Standard Rebate amount. Compare this amount to the amount on Line 13 and enter the lesser of the two amounts on Line 14.

INCOME	MAXIMUM STANDARD
LEVEL	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 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:

To determine the amount to enter on Line 15, first decide if any of the Schedules B, D, E and/or F apply. See Pages 17 through 21 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 15. If none of the Schedules B, D, E and F applies, enter the total amount of rent paid on the residence.

Line 16:

Multiply the amount on Line 15 by 0.2.

Line 17:

To determine the amount for Line 17, start by using the total income amount from Line 22. In Table B from the claim form or the table below, find the income range that includes the Line 22 amount and circle the corresponding Maximum Rebate amount. Compare this amount to the amount on Line 16 and enter the lesser of the two amounts on Line 17.

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 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. However, if the income claimed on Line 12 is greater than \$15,000, the rent rebate portion cannot be claimed.

To determine the amount for Line 18, start with the amount of income on Line 22. In Table A on the claim form or the following table, find the income range that includes your Line 22

amount and circle the corresponding Maximum Rebate amount. Compare this amount to the sum of Lines 14 and 17 and enter the lesser of the two amounts on Line 18.

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 19, 20 and 21 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.

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.

Line 22:

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

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 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 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 and F

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. 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 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 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 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
Decim	al:						
0.2	0.25	0.3	0.33	0.4	0.5	0.67	0.75

Percentage:

80	90	(other percentage)	
Decim	al:		
0.8	0.9	O (decimal based on other percenta	ne)

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'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 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.

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 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 www.dad69.state.pa.us.

NOTE: The information above is for volunteers only.

Claimants

Claimants may visit www.revenue.state.pa.us 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.state.pa.us and clicking the "Where's my 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		Northumberland 49
Beaver	04	Forest		
Bedford	05	Franklin		,
Berks	06	Fulton	29	Philadelphia 51
Blair	07	Greene	30	Pike 52
Bradford	08	Huntingdon	31	Potter 53
Bucks	09	Indiana		Schuylkill 54
Butler	10	Jefferson	33	Snyder 55
Cambria	11	Juniata	34	Somerset 56
Cameron	12	Lackawanna	35	Sullivan 57
Carbon	13	Lancaster	36	Susquehanna 58
Centre	14	Lawrence	37	Tioga 59
Chester	15	Lebanon	38	Union 60
Clarion	16	Lehigh	39	Venango 61
Clearfield	17	Luzerne	40	3
Clinton	18	Lycoming	41	
Columbia	19	McKean	42	Washington 63
Crawford	20	Mercer	43	Wayne 64
Cumberland	21	Mifflin	44	Westmoreland 65
Dauphin	22	Monroe	45	Wyoming 66
Delaware	23	Montgomery	46	York 67
ERIE			\	SUSQUEHANNA
CRAWFORD	EN	McKEAN POTTER TIOGA	BRADE	\ \ \
FOR	EST		1	WAYNE
MERCER VENANGO		LYCOMI	SULL	WANNA
	W-1	CLINTON		PIKE
CLARION	JEFFERSON	CLINION	MONTOUR	LUZERNE MONROE
LAWRENCE BUTLER			ION (CARBON
ARMSTRONG		CLEARFIELD	NORTH UMBERLA	3 / \ \ / 3
BEAVER	INDIANA	MIFFLIN	3/	SCHUYLKILL
ALLEGHENY	CAN	IBRIA JUNIATA	3 >	BERKS
WESTHORFIAN		HUNTINGDON PERRY	S DAUPHIN	LEBANON BUCKS
WESTMORELAN	_	CUMBERLAND	المملمر	MONTGOMERY
WASHINGTON	SOMERSET			LANCASTER
GREENE		BEDFORD FULTON FRANKLIN ADAMS	YORK	CHESTER DELAWARE
<u> </u>		ADAMS	1 JKR	

PENNSYLVANIA SCHOOL DISTRICTS & CODES BY COUNTY

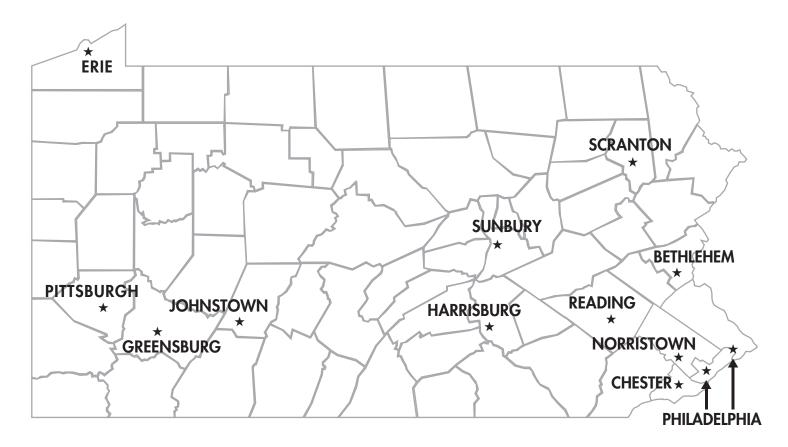
SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT CO	ODE	SCHOOL DISTRICT	CODE
ADAMS		BERKS		Palmerton Area	13650	Middletown Area	22600
Bermudian Springs	01110	Antietam	06050	Panther Valley		Millersburg Area	
Conewago Valley		Boyertown Area		Weatherly Area		Steelton Highspire	
Fairfield Area		Brandywine Heights Area		readiletty / wed Titter Titter Ti	10000	Susquehanna Township	
Gettysburg Area		Conrad Weiser Area		CENTRE		Susquenita	
Littlestown Area		Daniel Boone Area		Bald Eagle Area	14100	Upper Dauphin Area	
Upper Adams		Exeter Township	06200	Bellefonte Area		Williams Valley	
ALLEGUENIV		Fleetwood Area	06250	Keystone Central	18360	•	
ALLEGHENY	02060	Governor Mifflin	06300	Penns Valley Area		DELAWARE	
Allegheny Valley		Hamburg Area		Philipsburg-Osceola Area 1		Chester Upland	
Avonworth		Kutztown Area		State College Area		Chichester	
Bethel Park		Muhlenberg Township		Tyrone Area	07800	Garnet Valley	
		Oley Valley		CHECTER		Haverford Township	
Brentwood Borough Carlynton		Reading		CHESTER	15050	Interboro	
		Schuylkill Valley		Avon Grove		Marple Newtown	
Chartiers Valley		Tulpehocken Area		Coatesville Area		Penn-Delco	
Clairton City		Twin Valley		Downingtown Area		Radnor Township	
Deer Lakes		Upper Perkiomen		Great Valley		Ridley	
Duquesne City		Wilson		Kennett Consolidated		Rose Tree Media	
East Allegheny		Wyomissing	06935	Octorara Area		Southeast Delco	
Elizabeth Forward		BLAIR		Oxford Area		Springfield	
Fort Cherry		Altoona Area	07050	Phoenixville Area		Unionville-Chadds Ford	
Fox Chapel Area		Bellwood Antis		Spring-Ford Area		Upper Darby	
Gateway		Claysburg-Kimmel		Tredyffrin Easttown		Wallingford Swarthmore	
Hampton Township		Hollidaysburg Area		Twin Valley		West Chester Area	
Highlands		Spring Cove		Unionville-Chadds Ford		William Penn	23965
Keystone Oaks		Tyrone Area		West Chester Area		ELK	
McKeesport Area		Williamsburg Community				Brockway Area	33070
Montour		,		CLARION		Forest Area	
Moon Area		BRADFORD	00050	Allegheny Clarion Valley		Johnsonburg Area	
Mount Lebanon		Athens Area		Armstrong		Kane Area	
North Allegheny		Canton Area		Clarion Area		Ridgway Area	24600
Northgate		Northeast Bradford County .		Clarion-Limestone Area		Saint Marys Area	24800
North Hills		Sayre Area		Keystone		,	
Penn Hills		Towanda Area		North Clarion County		ERIE	
Penn-Trafford		Troy Area		Redbank Valley		Corry Area	
Pine-Richland		Wyalusing Area	00900	Union	16900	Erie City	
Pittsburgh		BUCKS		CLEARFIELD		Fairview	
Plum Borough		Bensalem Township	09100	Clearfield Area	17100	Fort Leboeuf	
Quaker Valley		Bristol Borough	09130	Curwensville Area	17180	General McLane	
Riverview		Bristol Township	09135	Dubois Area	17200	Girard	
Shaler Area	02830	Centennial	09200	Glendale	17300	Harbor Creek	
South Allegheny		Central Bucks	09210	Harmony Area	17350	Iroquois	
South Fayette Township		Council Rock		Moshannon Valley	17500	Millcreek Township	
South Park		Easton Area		Philipsburg-Osceola Area 1	17700	North East	
Steel Valley	02883	Morrisville Borough		Purchase Line	32730	Northwestern	
Sto-Rox	02885	Neshaminy		West Branch Area	17900	Union City Area	
Upper Saint Clair Township	02920	New Hope Solebury		CLINTON		Wattsburg Area	259/0
West Allegheny	02940	North Penn		Jersey Shore Area	41400	FAYETTE	
West Jefferson Hills	02955	Palisades		Keystone Central		Albert Gallatin Area	26030
West Mifflin Area	02960	Pennridge		West Branch Area		Belle Vernon Area	
Wilkinsburg Borough		Pennsbury			17500	Brownsville Area	
Woodland Hills	02990	Quakertown Community		COLUMBIA		Connellsville Area	
ARMSTRONG		Souderton Area	40/10	Benton Area		Frazier	26290
Allegheny Clarion Valley	16030	BUTLER		Berwick Area		Laurel Highlands	
Apollo-Ridge		Allegheny Clarion Valley		Bloomsburg Area		Southmoreland	65750
Armstrong		Butler Area	10125	Central Columbia		Uniontown Area	
Freeport Area		Freeport Area		Millville Area			
Karns City Area		Karns City Area		Mount Carmel Area		FOREST	27200
Kiski Area		Mars Area		North Schuylkill		Forest Area	2/200
Leechburg Area		Moniteau		Southern Columbia Area 1	19/50	FRANKLIN	
Redbank Valley		Seneca Valley		CRAWFORD		Chambersburg Area	28130
PEAVED		Slippery Rock Area		Conneaut	20103	Fannett-Metal	
BEAVER	04050	South Butler County	10780	Corry Area	25145	Greencastle-Antrim	28300
Aliquippa Borough		CAMBRIA		Crawford Central		Shippensburg Area	21800
Ambridge Area		Blacklick Valley	11060	Jamestown Area	43360	Tuscarora	28600
Beaver Area		Cambria Heights		Penncrest		Waynesboro Area	28900
Blackhawk		Central Cambria	11130	Titusville Area		FILLTON	
Central Valley		Conemaugh Valley		Union City Area	25910	FULTON Central Fulton	20120
Ellwood City Area		Ferndale Area		CUMBERLAND			
Freedom Area		Forest Hills		Big Spring	21050	Forbes Road	
Hopewell Area		Glendale		Camp Hill		Southern Fulton	29/50
Midland Borough		Greater Johnstown		Carlisle Area		GREENE	
New Brighton Area		Northern Cambria		Cumberland Valley		Carmichaels Area	30130
Riverside Beaver County		Penn Cambria		East Pennsboro Area		Central Greene	30140
Rochester Area		Portage Area		Mechanicsburg Area		Jefferson-Morgan	30350
South Side Area		Richland		Shippensburg Area		Southeastern Greene	
Western Beaver County		Westmont Hilltop		South Middleton		West Greene	
	50	Windber Area	50910	West Shore		HUNTINGDON	
BEDFORD	05100	CAMERON				HUNTINGDON Huntingdon Area	21250
Bedford Area		Cameron County	12270	DAUPHIN Control Doumbin	22140	Huntingdon Area Juniata Valley	
Claysburg-Kimmel		,		Central Dauphin		Mount Union Area	
Claysburg-Kimmel Everett Area		CARBON Hazleton Area	40220	Derry Township		Southern Huntingdon County	
Northern Bedford County		Jim Thorpe Area		Harrisburg City		Tussey Mountain	
Tussey Mountain		Lehighton Area		Lower Dauphin		Tyrone Area	
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PENNSYLVANIA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT CODE	SCHOOL DISTRICT CODE	SCHOOL DISTRICT CODE	SCHOOL DISTRICT CODE
INDIANA	Dallas	Easton Area	UNION
Apollo-Ridge	Greater Nanticoke Area	Nazareth Area48480	Lewisburg Area60400
Armstrong	Hanover Area40300	Northampton Area	Mifflinburg Area
Blairsville-Saltsburg32110	Hazleton Area	Northern Lehigh	Milton Area
Harmony Area17350	Lake-Lehman	Pen Argyl Area	Warrior Run
Homer Center32330	Northwest Area	Saucon Valley	VENANGO
Indiana Area	Pittston Area	Wilson Area	Allegheny Clarion Valley 16030
Marion Center Area32520	Wilkes-Barre Area40885	NORTHUMBERLAND	Cranberry Area61130
Penns Manor Area32630	Wyoming Area	Danville Area	Forest Area
Punxsutawney Area	Wyoming Valley West40930	Line Mountain	Franklin Area
Purchase Line	LYCOMING	Milton Area49500	Oil City Area
United32800	Canton Area	Mount Carmel Area49510	Penncrest
JEFFERSON	East Lycoming	Shamokin Area49650	Titusville Area61720
Brockway Area	Jersey Shore Area41400	Shikellamy49660	Valley Grove
Brookville Area33080	Loyalsock Township	Southern Columbia Area 19750	,
Clarion-Limestone Area	Montgomery Area	Warrior Run	WARREN
Dubois Area	Montoursville Area		Corry Area
Punxsutawney Area33800	Muncy	PERRY	Titusville Area
•	South Williamsport Area41610	Fannett-Metal	Warren County02830
JUNIATA	Southern Tioga 59700	Greenwood	WASHINGTON
Greenwood	Wellsboro Area59850	Newport	Avella Area63050
Juniata County	Williamsport Area	Susquenita50600	Bentworth
LACKAWANNA		West Perry	Bethlehem-Center63100
Abington Heights	MCKEAN	PHILADELPHIA	Brownsville Area26080
Carbondale Area35130	Bradford Area42080	Philadelphia City 51500	Burgettstown Area 63120
Dunmore	Kane Area	Timadelpina City	California Area
Forest City Regional	Oswayo Valley	PIKE	Canon-McMillan
Lackawanna Trail	Otto-Eldred	Delaware Valley	Charleroi
Lakeland	Port Allegany	East Stroudsburg Area45200	Chartiers-Houston 63190
Mid Valley	Smethport Area	Wallenpaupack Area 64830	Fort Cherry
North Pocono	MERCER	POTTER	McGuffey
Old Forge	Commodore Perry	Austin Area	Peters Township
Riverside	Crawford Central	Coudersport Area	Ringgold
Scranton City	Farrell Area	Galeton Area	Trinity Area
Valley View	Greenville Area	Keystone Central	Washington
•	Grove City Area	Northern Potter	WAYNE
LANCASTER	Hermitage	Oswayo Valley	Forest City Regional 58300
Cocalico	Jamestown Area	Port Allegany	North Pocono
Columbia Borough	Lakeview	Torc Allegary	Susquehanna Community 58650
Conestoga Valley	Mercer Area	SCHUYLKILL	Wallenpaupack Area 64830
Donegal	Reynolds	Blue Mountain 54080	Wayne Highlands 64870
Eastern Lancaster County 36230	Sharon City	Hazleton Area40330	Western Wayne 64890
Elizabethtown Area	Sharpsville Area	Mahanoy Area54450	WESTMORELAND
Ephrata Area	West Middlesex Area43750	Minersville Area 54470	Belle Vernon Area65060
Hempfield	Wilmington Area37800	North Schuylkill 54500	Blairsville-Saltsburg
Lampeter-Strasburg	MICCIAN	Panther Valley	Burrell
Lancaster	MIFFLIN Mifflin County 44460	Pine Grove Area 54600	Derry Area
Manheim Central	Mifflin County	Pottsville Area 54610	Franklin Regional
Octorara Area	Mount officin Area	Saint Clair Area 54680	Greater Latrobe
Penn Manor	MONROE	Shenandoah Valley 54720	Greensburg Salem
Pequea Valley	East Stroudsburg Area45200	Schuylkill Haven Area 54730	Hempfield Area65380
Solanco	Pleasant Valley	Tamaqua Area54760	Jeannette City 65410
Warwick	Pocono Mountain45540	Tri-Valley	Kiski Area
Walwick	Stroudsburg Area	Williams Valley54880	Leechburg Area
LAWRENCE	MONTGOMERY	SNYDER	Ligonier Valley
Blackhawk	Abington	Midd-West	Monessen City
Ellwood City Area	Boyertown Area	Selinsgrove Area55710	Mount Pleasant Area 65590
Laurel	Bryn Athyn Borough46050		New Kensington-Arnold 65630
Mohawk Area	Cheltenham Township	SOMERSET	Norwin
Neshannock Township	Colonial	Berlin Brothersvalley	Penn-Trafford
New Castle Area37530	Hatboro-Horsham	Conemaugh Township Area 56180	Southmoreland
Shenango Area	Jenkintown46380	Meyersdale Area56520	Yough
Union Area	Lower Merion	North Star	WYOMING
Wilmington Area37800	Lower Moreland Township46460	Rockwood Area56630	Elk Lake
LEBANON	Methacton	Salisbury-Elk Lick	Lackawanna Trail
Annville-Cleona38030	Norristown Area	Shanksville-Stonycreek	Lake-Lehman
Cornwall-Lebanon38130	North Penn	Somerset Area	Tunkhannock Area66750
Eastern Lebanon County 38230	Perkiomen Valley	Turkeyfoot Valley Area	Wyalusing Area08900
Lebanon	Pottsgrove	Windber Area56910	Wyoming Area
Northern Lebanon38500	Pottstown	Willabel Alea	YORK
Palmyra Area	Souderton Area	SULLIVAN	Central York
LEHTCH	Springfield Township	Sullivan County	Dallastown Area
LEHIGH Allentown City	Spring-Ford Area46730	SUSQUEHANNA	Dover Area
	Upper Dublin	Blue Ridge	Eastern York
Bethlehem Area	Upper Merion Area	Elk Lake	Hanover Public
East Penn	Upper Moreland Township46850	Forest City Regional	Northeastern
Northern Lehigh	Upper Perkiomen	Montrose Area	Northern York County
Northwestern Lehigh	Wissahickon	Mountain View	Red Lion Area
Parkland	MONTOUR	Susquehanna Community 58650	South Eastern67620
Salisbury Township	Danville Area		South Western
Southern Lehigh39570	Warrior Run	TIOGA	Southern York County 67650
Whitehall-Coplay		Canton Area	Spring Grove Area67670
	NORTHAMPTON	Galeton Area	West Shore
LUZERNE Powwiels Area	Bangor Area	Northern Tioga59600	West York Area67850
Berwick Area	Bethlehem Area	Southern Tioga	York City
Crestwood	Catasauqua Area39130	Wellsboro Area59850	York Suburban

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 8:30 a.m. to 5 p.m.



BETHLEHEM

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

CHESTER

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

ERIE

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

GREENSBURG

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

HARRISBURG

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

JOHNSTOWN

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

NORRISTOWN

SECOND FL STONY CREEK OFFICE CEN-TER 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 200 SAMTERS BLDG 101 PENN AVE SCRANTON PA 18503-1970 570-963-4585

SUNBURY

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