REV-1329 EX (01-11)

pennsylvania
DEPARTMENT OF REVENUE

START →

CORRECTED SCHOOL DISTRICT CODE REPORT

REMOVE INDIVIDUAL(S) FROM LISTING OF:

DISTRICT NAME _____

DISTRICT CODE _____

COUNTY _____

☐ **Original Response**

☐ **Response from Second School District Contact Name and Phone Number**

_____

☐ **Response from Third School District Contact Name and Phone Number**

_____

Page _____ **of** _____

NO.	INDEX NUMBER	NAME / ADDRESS	★ (#)	SECOND SCHOOL DISTRICT Assign Individual(s) to: SCHOOL DISTRICT NAME	CODE	★ (#)	THIRD SCHOOL DISTRICT SCHOOL DISTRICT NAME	CODE	★ (#)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

See reverse for instructions regarding affidavit of notice to second or third school district.

INDIVIDUAL COMPILING THIS ORIGINAL LIST:

★REASON – SEE INSTRUCTIONS

MM/DD/YY

NAME _____ **TITLE** _____ **TELEPHONE NUMBER** _____ **DATE** _____

ASSIGNMENTS MADE MORE THAN 20 DAYS AFTER YOU RECEIVE THE ACT 80 LIST WILL NOT BE ACCEPTED.

RESET ENTIRE FORM PRINT FORM

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DETAILED INSTRUCTIONS FOR THE COMPLETION OF REV-1329 EX, CORRECTED SCHOOL DISTRICT CODE REPORT

Purpose

The Department of Revenue (department) provides a list of taxpayers' names and addresses to be reviewed by school districts for each tax year. The purpose of this report is for school districts to make corrections to a list of names and addresses of taxpayers who reported to the department on their Pennsylvania personal income tax returns they are residents of the school district on December 31 of a given tax year. **Taxpayers listed for a particular school district report should not be evaluated on the basis of their addresses alone**.

Who May Use This Report

School districts that wish to adjust the list provided by the department must use this report to identify taxpayers who do not reside in the school district. Any school district to which taxpayers are assigned may also use this report to dispute that assignment. If the Original School District fails to respond to the original list provided by the department, the department will assume the school district agrees with the information provided to the district on the original list.

Remove Individual(s) From List Of:

Enter the District Name, District Code and County at the top of the Corrected School District Code Report for the Original School District receiving the original list from the department. If a taxpayer is being assigned to a Third School District by a Second School District, this information should remain as the Original School District that received the list from the department.

Check Boxes

Check the appropriate box as follows:

- The Original Response box should be checked by the School District that received the original listing from the department.
- The Response from Second School District box should be checked by the school district reviewing the report from the Original School District after it has been reviewed for accuracy and before it is sent to the department or a Third School District (if applicable). Enter the name and telephone number of the individual the department should contact if there are any questions concerning the information on the report.
- The Response from Third School District box should be checked by the school district reviewing a report received from a Second School District after it has been reviewed for accuracy and before it is sent to the department. Enter the name and telephone number of the individual the department should contact in the event there is a question concerning the information on the report.

Index Number, Name & Address

Enter in the appropriate column the 11-digit index number, name and address for each taxpayer shown incorrectly on the original list provided to the school district. The name and address are necessary entries so that Second or Third School Districts may research whether a disputed taxpayer is within their school district.

Assign Individual(s) To: (Second School District)

The Original School District must enter the name of the school district and school district code (from the school code list provided with the cover letter) to which the taxpayers listed for each item number should be assigned along with the reason or basis for specifying each claim for assignment code (see list of codes herein). A copy of this report is required to be mailed to the department and the Second School District within 20 days of receipt of the original list received from the department. ***If the Original School District fails to provide the name and/or school district code to which taxpayers should be assigned, the department will not remove the taxpayers from the Original School District's final figures the department provides to the Department of Education. Also, if the Original School District fails to present a reasonable effort to determine taxpayers' correct school districts based upon their names and addresses, the taxpayers will not be removed from the Original School District's final figure the department provides to the Department of Education.*** As taxpayers are instructed to report their school district codes as of their places of residence on Dec. 31 of a given tax year, taxpayers may have moved subsequent to that date and have an address listed in a new school district while still being required to report the old district as the proper code on their Pennsylvania personal income tax return. **Therefore, Original School Districts should not assign taxpayers based solely upon the addresses listed for those taxpayers**.

Receipt of the Report by Second School District

Upon receipt of this report, the Second School District should review the names and addresses to determine if the taxpayers should be correctly listed under their school district code. If the Second School District determines that the assignment of the taxpayers shown on the report should be correctly coded under the Second School District, the Second School District still must verify they received and reviewed the report by providing an acknowledgment to the department. A copy of this report should be submitted to the department with no other markings or entries other than the box at the top checked as "Response from Second School District" to complete this acknowledgment. If the Second School District disagrees with the assignment of the taxpayers by the Original School District, the Second School District must enter the name of the school district and school district code (from the school code list provided with the cover letter), to which the taxpayers listed for each item number should be assigned along with the reason or basis for specifying each claim for assignment code (see list of codes below) to a Third School District, and submit a copy of the report to the department within 10 days of receipt of the report from the Original School District. If the Second School District determines that the taxpayers were correctly listed for the Original School District, the Second School District should list the Original School District name and/or school district code in the columns under the Third School District. If the Second School District determines the taxpayers should be assigned to a different Third School District, the Second School District should list the appropriate school district's name and/or school district code in the columns under the Third School District.

Receipt of Report by Third School District

If the Third School District determines that the assignment of the taxpayers shown on the report should be correctly coded under the Third School District, the Third School District must verify it received and reviewed the report, by acknowledgment to the department. A copy of the report shall be submitted to the department with no other markings or entries other than the box at the top checked as "Response from Third School District" to complete this acknowledgment. If the Third School District disagrees with the assignment of the taxpayers by the Second School District, the Third School District should complete the reason or basis for denying the assignment code (see list of codes below), and submit a copy of the report to the department within 10 days of receipt of the report from the Second School District. The Third School District is not required to try to further assign the taxpayer to a fourth school district. The department will intervene only in circumstances where the Original and Second School District cannot agree to the assignment of a taxpayer between them.

★ List of Codes for Reason or Basis for Making or Denying Assignment of a Taxpayer

If a taxpayer is not to be included in the school district's list of taxpayers, provide a reason for assignment to another school district. The following are acceptable codes:

(1) The address is unknown.

(2) The address is not in the school district.

(3) The address cannot be verified.

(4) The school district is unable to verify the taxpayer resided in the school district as of Dec. 31 of the report tax year.

(5) Other – Please provide an explanation of the reason for making or denying the assignment on a separate sheet of paper or on the back of the form.

Affidavit of Notice to Second or Third School District

The Original School District, when it disputes a taxpayer on the list received from the department, is required to mail a copy of the report to the Second School District. The Original School District must also send a copy of this report to the department at the address identified below in the Mailing Instructions. However, prior to mailing the copy to the department, the Original School District must have the report notarized, signifying a copy was mailed to the Second School District. The Notary Public must properly execute this document in order for the department to make any adjustments to Original School Districts list. The Original School District may (in lieu of notarizing each page of the report listing a different school district) notarize and submit a letter to the department listing all the school districts to which the reports are sent.

Likewise, whenever the Second School District receives this report from the Original School District and a taxpayer on the report is disputed, the Second School District is required to mail a copy of the report to a Third School District (or back to the Original School District) as well as to the department. In these circumstances, the Second School District is also required to have the copy of the report that is mailed to the department notarized prior to that mailing to signify that a copy was indeed mailed to the Third (or Original) School District. The Second School District may (in lieu of notarizing each page of the report listing a different school district) notarize and submit a letter to the department listing all the school districts to which the reports are sent.

NOTE: Copies of this report indicating a Second or Third School District's concurrence with the assignment of taxpayers' names and addresses to their school district need not be notarized prior to mailing them to the department.

Individual Who Compiles This Original List

The individual who compiles the list of taxpayers' names and addresses shown on the Corrected School District Code Report by the Original School District should fill in his/her name, title, telephone number and the date the report was completed prior to mailing it to the department and Second School District.

Mailing Instructions

Mail copies of the report to: PA Department of Revenue, PO Box 280605, Harrisburg, PA 17128-0605.

Addresses for school districts may be found at **http://edna.ed.state.pa.us/ReportSelection.asp**

PRINT FORM

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