

PROPERTY TAX/RENT REBATE PREPARATION GUIDE





PENNSYLVANIA TAX HUB

YOUR ONLINE PORTAL FOR ALL YOUR PROPERTY TAX/RENT REBATE NEEDS

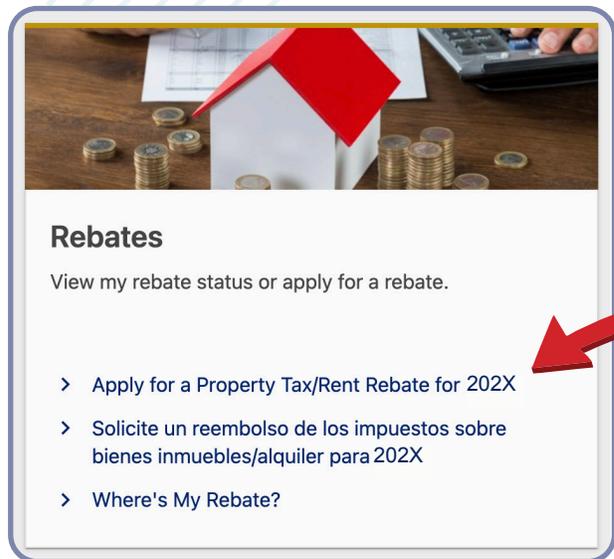
APPLY FOR THE REBATE ONLINE

Property Tax/Rent Rebate Program applications can now be submitted online via the Department of Revenue's myPATH portal at myPATH.pa.gov.

There is no need to create a user ID or password to submit the application. Simply locate the **Rebates** panel on the myPATH homepage and click the **Apply for a Property Tax/Rent Rebate for 2025** hyperlink.

The portal will walk you through each step of the application, where you will answer questions related to the applicant's demographic information, income, rent/property taxes, and other required information. Please be prepared to electronically upload supporting documentation with your application as this is a requirement of the electronic filing. You can save the documents to your computer and upload whatever is necessary at the end. Additionally, an email address will be required upon completion to send the confirmation. This can be the applicant's email or the preparer as it is only used to send a confirmation email and/or check the status of your submission.

Once the application is complete and submitted, you will receive a confirmation screen with the confirmation code and the ability to print a copy of the application. In addition, an email will be sent with the confirmation code to the email address included on the application.



NOTE: myPATH is the only way to electronically file the PA-1000, Property Tax/Rent Rebate Application as this feature has not been added to any filing software packages.

The many benefits of electronically filing include:

- **Convenience.** You can electronically file 24 hours a day, 7 days a week.
- **Security.** Your application information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy.** Electronically filed applications have fewer errors than paper returns due to automatic calculators, etc.
- **Proof of Filing.** An acknowledgement is issued when your application is received and accepted.
- **Direct Deposit.** You can have your rebate directly deposited into your bank account.

YOUR ONLINE PORTAL FOR ALL YOUR PROPERTY TAX/RENT REBATE NEEDS

OTHER ONLINE FUNCTIONS

RESPOND TO A LETTER

Users now have the ability to submit documentation in response to a department issued notice electronically via myPATH, if the notice advises that method of submission is acceptable. Review your notice to ensure you are responding correctly. Simply visit **myPATH.pa.gov** and locate the **Additional Services** panel. From there select the option to **Respond to a Letter**. Submitting correspondence this way is faster and more accurate than mailing or faxing. Additionally, multiple attachments can be added to one response making the process easier for the user.

Users will need to have the Letter ID number from the notice and ITIN or SSN. Attachments can be in PDF, JPEG, JPG, PNG, GIF, TIFF, or RTF format. You will also receive a confirmation number upon submission, which can be provided to a Customer Experience Center representative to track the status of the response.

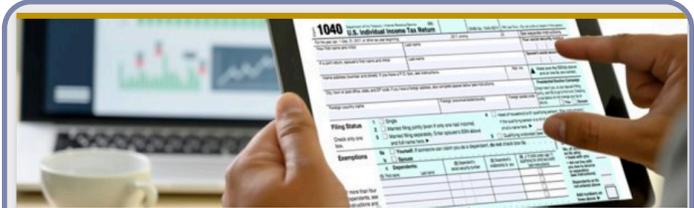
FIND A SUBMISSION

Customers can view their previously submitted application directly from the myPATH homepage. Simply visit **myPATH.pa.gov** and locate the **Additional Services** panel. From there select the option to **Find a Submission**. Users will need their confirmation code and email address that was entered on the application to obtain a copy of the submission.

CHECK REBATE STATUS

Check the status of a rebate online 24/7/365. To get started visit, **myPATH.pa.gov** and locate the **Rebates** panel. From there, click the **Where's My Rebate** hyperlink.

All you need is the application year, date of birth, and SSN. Information is updated every 24 hours.



Additional Services

Additional myPATH services for taxpayers

- > [Respond to a Letter](#)
- > [Find a Submission](#)
- > [Tax Due Dates](#)
- > [Download Forms W-2G](#)
- > [Penalty & Interest Calculator](#)
- > [Track My Inheritance Tax Return](#)

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GENERAL

OVERVIEW

The DFO-03, Property Tax/Rent Rebate (PTRR) Preparation Guide's purpose is to provide volunteer preparers and Department of Revenue Field Office personnel with additional information and instructions regarding the preparation of the PA-1000, Property Tax or Rent Rebate form.

WHO RECEIVES A BOOKLET IN THE MAIL

Applicants who did not file electronically or use a third-party software to complete their application in the previous year should automatically receive new rebate booklets in the mail. They should file the current year application form using the preprinted label, if possible. However, even if using the label, the Social Security number(s) (SSN) must be entered on the application 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), and ensures the application is posted to the system correctly. Make sure the SSN is written legibly.

Additionally, if any information is incorrect on the label, disregard the label and enter the appropriate information on the form.

WHO RECEIVES A REMINDER LETTER

Applicants who filed their rebate applications using myPATH or who visited a preparer that generated the form via third party software no longer receive booklets unless they specifically request them. Instead, these applicants will receive a letter in the mail after their first year filing, reminding them to file an application in the new year. Any first time applicant who filed as a renter will also receive a rent certificate in the mail, which must be completed and included with the application.

OTHER HELPFUL HINTS

INCLUDE THE APPLICANT'S PHONE NUMBER

If a valid phone number is included on the application, the department will make outbound phone calls to PTRR customers to advise them of their rebate status. These are generally automated phone calls that go out once to let the applicant know that their rebate was received and again when it is approved for payments. Please notify your customers that they will receive automated phone calls regarding the status of their application and there is no need to call into the department for this information.

INCLUDE THE APPLICANT'S SSN

All documents submitted must feature the SSN of the applicant. 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 and verify income. 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.

SIGN AS THE PREPARER

If the application is prepared by a person other than the applicant, we strongly recommend that person signs as the preparer. This will allow the department to interact with the preparer without the need for a power of attorney or verbal permission from the applicant.

INTRODUCTION



INTRODUCTION

OVERVIEW OF THE PROGRAM

The Property Tax/Rent Rebate Program is a Pennsylvania program that provides rebates on property tax or rent paid for the previous year by income-eligible seniors and people with disabilities.

This rebate program benefits eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older.

The Property Tax/Rent Rebate Program is one of five programs supported by the Pennsylvania Lottery and slots gaming. Since the program’s inception in 1971, older and disabled adults have received more than \$7.6 billion in property tax and rent relief.

WHAT’S NEW FOR 2025

Act 7 of 2023 amended the Taxpayer Relief Act to expand the eligibility requirements and benefits for the Property Tax/Rent Rebate program starting in January 2024.

- For 2025 the income thresholds for homeowners and renters increased to \$48,110, due to the new annual cost-of-living adjustments (COLA).

These cost of living adjustments have been built into the program and will increase the maximum income requirements each year to reflect inflation costs.

The Federal Civil Service Retirement Systems Benefits amount that needs to be reported on line #12 of the PA-1000 has increased to \$11,432 for single filers, or \$22,864 for jointly filed claims.

SUPPLEMENTAL REBATES (KICKERS)

The supplemental property tax rebates are available to homeowners with particularly high property tax burdens. The income eligibility did not change for supplemental rebates under the new law. However, the amounts were increased based on the new standard rebate levels. Applicants do not need to do anything to receive the supplemental rebate as these are automatically calculated by the Department of Revenue and awarded to property owners with \$32,070 or less in income who live in:

- Philadelphia, Scranton, or Pittsburgh
- Other parts of the state where property taxes are 15 percent or more of their total income.

SPANISH RESOURCES

myPATH has an option for Spanish-speaking Pennsylvania customers to file the PA-1000, Property Tax or Rent Rebate form. To access the Spanish language version of the PA-1000, visit myPATH.pa.gov and select the appropriate link under the **Rebates** panel.

2025 ELIGIBILITY TABLE

INCOME	MAXIMUM STANDARD REBATE	MAXIMUM SUPPLEMENTAL REBATE (KICKER) FOR PROPERTY OWNERS	TOTAL MAXIMUM REBATE FOR PROPERTY OWNERS
\$0 - \$8,550	\$1,000	\$500	\$1,500
\$8,551 - \$16,040	\$770	\$385	\$1,155
\$16,041 - \$19,240	\$460	\$230	\$690
\$19,241 - \$32,070	\$380	\$190	\$570
\$32,071 - \$48,110	\$380	-----	\$380

CALENDAR OF EVENTS

Below is a calendar of events to provide a basic overview of when key things happen during administration of the program.

MONTH	EVENT
JANUARY	<ul style="list-style-type: none"> The department begins accepting applications (for taxes or rent paid in the previous year). myPATH opens for 2025 rebate applications. PA-1000 booklets are mailed out to applicants who filed previously via paper. Reminder letters are mailed out to applicants who filed via myPATH or preparer. Forms are published on the department's website and online forms ordering is available.
FEBRUARY	<ul style="list-style-type: none"> Posting/processing of applications begins. The department begins making automated phone calls to advise that the application was received.
JUNE	<ul style="list-style-type: none"> Due date for applications is June 30. In the beginning of June, the Governor will decide whether to extend the application deadline to December 31. Press release will be issued if extension is granted. The department begins making a second round of automated phone calls to let applicants know that their rebate application was approved.
JULY	<ul style="list-style-type: none"> PA Treasury will begin to mail or direct deposit rebates on July 1.
AUGUST	<ul style="list-style-type: none"> July 31 is the first day the department can request a stop payment on a rebate issued on July 1. Stop payments can only be requested 30 days past the date the rebate was issued.



IMPORTANT: If the application is not postmarked or filed electronically by the due date (or extended due date), the individual may not apply for the program. This means that an application cannot be submitted for a previous year.

PROPERTY TAX/RENT REBATE
AUTOMATED REMINDERS

To reduce inbound calls from PTRR applicants who are just checking on the status of their rebate application, the department makes outbound calls using our automated dialer system. This allows the department to notify applicants that their rebate was either received or has been approved for payment.

Please keep in mind that these outbound calls are vague in nature and will never provide any personal information. Additionally, they will not request any personal information. These are strictly automated phone calls pushing information to applicants regarding the status of their applications.

ELIGIBILITY



ELIGIBILITY

THE BASICS

- Before completing the application, thoroughly review each of the categories below. An applicant must meet all applicable eligibility criteria in order to qualify for a rebate. If they do not, there is no need to proceed with the filing.



NOTE: If electronically filing via myPATH, the application will not allow you to proceed if the applicant does not qualify.

- Only one member of a household may file an application, even if more than one person qualifies for a rebate. If someone other than the applicant's spouse or minor children appear 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 applicants; however, it is recommended that the one with the smallest income file.
- The applicant must have owned and occupied a home or rented and occupied a home, apartment, nursing home, boarding house or a similar residence in Pennsylvania during the period for which a rebate is being claimed.

- The applicant must have lived at least one day and paid rent or property tax during the year to be eligible for a rebate. An application may be filed by a surviving spouse, personal representative, or estate on behalf of an individual who died during the year.
- The applicant's total household income, including that received by a spouse while residing with the applicant, during the year must be \$48,110 or less per the reporting guidelines of the program.

TYPE OF FILER - AGE AND/OR DISABILITY QUALIFICATION

The first step to completing the application is determining if the applicant meets the eligibility requirements. As a reminder this program is only available to older or disabled individuals, so be sure to ask the appropriate questions to confirm if they fit into one of the categories below.

If the applicant is a first-time filer, make sure they include the corresponding proof documents depending on the filing category. Please see the ***Documents to Include*** section or the **Proof Document Checklist** for more information.

<p>AGE 65 OR OLDER</p>	<p>Category A on the application is the age qualifier. If selecting this option, the applicant must be 65 or older by December 31st of the application year. This is the most common category selected.</p> <ul style="list-style-type: none"> • If the applicant is a first-time filer and falls into this category, remit proof of age along with their application
<p>MARRIED TO INDIVIDUAL AGE 65 OR OLDER</p> <p>NOTE: 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.</p>	<p>Category B should be used if the applicant is under 65 but their spouse is 65 or older by December 31 of the application year. This category is the least common because typically the person who is 65 will file as the primary applicant.</p> <ul style="list-style-type: none"> • If the applicant is a first-time filer and falls into this category, remit proof of age for both the applicant and the spouse.
<p>WIDOW/WIDOWER AGE 50-64</p>	<p>Category C is used by a widow or widower who is anywhere between the ages of 50 and 64 by December 31 of the application year. This category only applies if the couple was still married at the time of the spouse passing.</p> <ul style="list-style-type: none"> • If the applicant is a first-time filer and falls into this category, remit proof of age along with a copy of their spouse’s death certificate.
<p>PERMANENTLY DISABLED AGE 18-64</p> <p>If the applicant applied to the Social Security Administration and was denied disability benefits, they are not eligible for a rebate as permanently disabled.</p> <p>The Department of Revenue has the legal authority to require additional evidence of an applicant’s disability, including all medical records, to determine eligibility for a rebate.</p> <p>EXAMPLE: If the applicant receives their award letter on December 31 of the application year but do not begin receiving payments until the following year, they are eligible to file a rebate. The receipt of payments is not necessary to qualify. If they have an award letter from SSI confirming the disability date for that year, they are eligible for a rebate if all other requirements are met.</p>	<p>Category D should be used if the applicant is 18 to 64 years old by December 31 of the application year and they are permanently disabled.</p> <ul style="list-style-type: none"> • For Social Security disability, SSI permanent and total disability, Railroad Retirement permanent and total disability, or Black Lung disability, provide a copy of the applicant’s award letter. • For Veterans Administration disability, provide a letter from the Veterans Administration stating that the applicant is 100 percent disabled. • For Federal Civil Service disability, provide a letter from Civil Service stating the applicant is 100 percent disabled. • If the applicant receiving disability benefits under the “Welfare Aid to the Permanent and Totally Disabled” program, provide a copy of the applicant’s medical assistance card or a letter from the Department of Human Services verifying the applicant is receiving disability benefits. • If the applicant does not qualify under any of the above, they should have their physician complete a PA-1000 PS (See the PA-1000 PS guidance under the Preparing the Application section.)



ELIGIBILITY

HOUSEHOLDS WITH MORE THAN ONE QUALIFIED APPLICANT

Only one member of a household may file an application, even if more than one person qualifies for a rebate. If someone other than the applicant’s spouse or minor children 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 applicants; however, it is recommended that the one with the least amount of income be the one to file.

REBATE TYPE - PROPERTY TAX AND/OR RENT PAID QUALIFICATION

In addition to identifying what category an applicant falls under, you will also need to determine if they are a property owner, a renter, or if they are an owner/renter.

DEFINITIONS	
PROPERTY OWNER	<ul style="list-style-type: none"> • Applicant must have owned the home. • Applicant must have occupied the home as a principal residence. • Real estate taxes must have been paid by someone for the application year.
RENTER	<ul style="list-style-type: none"> • Applicant must have rented and occupied the residence. • Applicant must have a true landlord/tenant relationship. • Rent must have been paid by someone for the application year. • The property owner must have been liable for the payment of real estate taxes or payment in lieu thereof on the rental property. • Applicant may not have received cash public assistance for the months being claimed (see Schedule D)
OWNER/RENTER	<ul style="list-style-type: none"> • Applicant owned, occupied, and paid taxes for part of year and paid rent for other portion of the year. • Applicant 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). • Applicant paid rent for the home they occupied and paid property taxes on the land upon which it stood (such as, but not limited to, a mobile home).



NOTE: If an applicant transferred the property to their offspring (often to avoid the payment of inheritance tax), they are not eligible for a rebate unless a life estate or a lifetime lease is created that provides proof that the applicant still has the right of ownership until death. Proof of the life estate’s creation must be provided with the application. To document ownership via a life estate or lifetime lease, completed copies of the deed, trust agreement, will or decree of distribution showing the language providing for the applicant’s rights of ownership are required.



INCOME QUALIFICATION

Effective January 2026, for property taxes or rent paid in 2025, all qualified applicants who make \$48,110 or less for the application year are eligible to receive a property tax or rent rebate. As mentioned in the **What's New** section, this income cap applies to both renters and homeowners. Maximum rebate amounts vary based on the amount of income. The more income an applicant makes, the lower the rebate will be.

2025 ELIGIBILITY TABLE

INCOME	MAXIMUM STANDARD REBATE
\$0 - \$8,550	\$1,000
\$8,551 - \$16,040	\$770
\$16,041 - \$19,240	\$460
\$19,241 - \$48,110	\$380

FILING ON BEHALF OF A DECEASED INDIVIDUAL

To be eligible for a rebate, the applicant must have lived at least one day of an application year; owned, occupied, and paid taxes; or rented, occupied, and paid rent for the application year during the period they were alive.

The property tax paid for a deceased applicant will be prorated based upon the number of days the applicant lived during the application year. Rent rebate applications filed on behalf of deceased applicants will be paid based on the amount of rent paid during the application year. **Schedule A** must be completed for the calculation of the prorated property tax rebate.

If the applicant passed away during the application year, a decedent’s application must also include an annualized income amount in the calculation of total household income to determine if the deceased applicant would have been eligible for the rebate if they survived the entire year. **Schedule G** must be completed for the calculation of annualized income amount to be included in household income. A copy of the death certificate must also be included with the application.

A surviving spouse, estate, or personal representative may file an application on behalf of a deceased individual. In addition, they can have the rebate check issued in their name instead of the decedent in certain circumstances. The following information will outline the proper ways to apply for a rebate on behalf of a decedent based on the specific situation.

SURVIVING SPOUSE

SURVIVING SPOUSE IS ELIGIBLE TO FILE ON THEIR OWN

If the surviving spouse meets the eligibility requirements to file on their own the application should be completed listing the surviving spouse as the primary applicant and the deceased spouse’s information in the respective areas, and in Section II, Line 3 fill in the oval next to “Spouse” and fill in the date of death.

In this situation, the surviving spouse should include all proof documents required by a first-time filer along with a copy of the decedent’s death certificate.



NOTE: If the surviving spouse is eligible to file on their own, do not use the pre-printed label sent to the decedent.



ELIGIBILITY

SURVIVING SPOUSE IS NOT ELIGIBLE TO FILE ON THEIR OWN

If the surviving spouse does not meet the eligibility requirements to file on their own, the application should be completed listing the decedent as the primary applicant and then include the surviving spouse’s information in the respective areas, and in Section II, Line 3 fill in the oval next to “Claimant” and fill in the date of death.

In the situation, where the eligible spouse passed away during the application year, their income must be annualized using the Schedule G and taxes paid must be prorated using the Schedule A. For more information on completing these schedules, see the guidance under the Preparing the Application section.

! **NOTE:** Additionally, include a completed DEX-41, copy of the death certificate (showing their name listed as the spouse), a letter stating they were the spouse of the applicant at the time of death, and the applicant should sign on the applicant signature line.

OFFICIAL USE ONLY

II Fill in one oval for 1 and 2.

1. I am filing for a rebate as a:

P. Property Owner – See instructions

R. Renter – See instructions

B. Owner/Renter – See instructions

2. I Certify that as of Dec. 31, 2025, I am (a):

A. Claimant age 65 or older

B. Claimant under age 65, with a spouse age 65 or older who resided in the same household

C. Widow or widower, age 50 to 64

D. Permanently disabled and age 18 to 64

3. Deceased: MM/DD/YY

Claimant
Date of death _____

Spouse
Date of death _____

PERSONAL REPRESENTATIVE OF THE DECEDENT’S ESTATE

If the decedent is due a rebate, an application may be filed on behalf of the decedent by the executor, executrix or the administrator of the estate. A completed DEX-41 and short certificate must be submitted with the application. The short certificate can be obtained when an estate is opened at the county courthouse where the death is recorded.

The “Claimant” oval and date of death under Section II of the PA-1000, Line 3 must be fill in when filing on behalf of a decedent and the person may sign on the applicant’s signature line.

Required Proof Documents:

- **If there is a will** – We need a short certificate or Letters of Testamentary showing who the executor or executrix is.
- **If there is no will** – We need a short certificate or Letters of Administration appointing the administrator.

! **NOTE:** If the decedent passed away during the application year, the income must be annualized using the Schedule G and taxes paid must be prorated using the Schedule A. See the guidance under the *Preparing the Application* section for more information on completing these schedules.

PERSONAL REPRESENTATIVE

If a person dies and there is no will, the will has not been registered or probated, or there is no estate, then a personal representative may file an application on behalf of an eligible decedent. A decedent's personal representative must submit a copy of the decedent's death certificate, a notarized DEX-41, Application for Refund/Rebate Due the Decedent, fill in the "Claimant" oval under Section II of the PA-1000, Line 3 and provide date of death, a receipted copy of the decedent's funeral bill, and proof that the personal representative personally paid the decedent's funeral expenses in an amount that is greater than or equal to the amount of the property tax/rent rebate to which the decedent is entitled. Proof of payment can be the front/back of a canceled check, a credit card, or bank statement, or other documentation showing that they personally paid for the funeral expenses.

! **NOTE:** If the decedent passed away during the application year, the income must be annualized using the Schedule G and taxes/rent paid must be prorated using the Schedule A. See the guidance under the *Supporting Schedules* section for more information on completing these schedules.

GETTING A CHECK REISSUED UNDER THE SPOUSE, ESTATE, OR PERSONAL REPRESENTATIVE NAME

If the person dies after filing the application, the check will be issued in the decedent's name unless the department receives a completed DEX-41 and all supporting documentation. If your customer can cash a check in the decedent's name, there is no need to have the name changed. If they cannot cash the check, a completed DEX-41 along with all supporting documentation should be submitted to the department using the DEX-93 and selecting the PTRR Correspondence option. Returning the check to the department is not necessary. Have them include a letter stating the check is unable to be cashed and that a new check is being requested based on the supporting documentation submitted.

BEFORE YOU BEGIN



BEFORE YOU BEGIN

As mentioned previously, there are several supporting documents that are required to be submitted along with the Property Tax/Rent Rebate application. The department refers to these items as “proof documents”. These proof documents vary based on the applicant’s specific filing type, rebate type, and type of income. Please do not send original documents as these will not be returned by the department.

PROOF OF AGE

If an applicant has never filed a PTRR application in the past, they will be required to submit proof of age. Acceptable documents include:

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

PROOF OF WIDOW/WIDOWER

If the applicant has never filed a PTRR application in the past, and they are a widow or widower age 50 to 64, they must provide proof of their age (see above) and a photocopy of their spouse’s death certificate.

PROOF OF DISABILITY

If an applicant has never filed a PTRR application in the past and they indicate that they are permanently disabled between the ages 18-64, they must submit proof of age (see above) and proof of permanent disability.

- **Award Letter:** Acceptable for Social Security disability, SSI permanent and total disability, Railroad Retirement permanent and total disability, or Black Lung disability.
- **Letter from the Veterans Administration stating 100 percent disabled:** Acceptable for Veterans Administration disability.
- **Letter from Civil Service stating 100 percent disabled:** Acceptable for Federal Civil Service disability.

PA-1000 PS, PHYSICIAN’S STATEMENT OF PERMANENT AND TOTAL DISABILITY

This form is used when an applicant is not covered under the federal Social Security Act or the federal Railroad Retirement Act, and they are unable to submit proof of permanent and total disability. The physician completing the form must determine the applicant’s status using the same standards used for determining permanent and total disability under the federal Social Security Act or the federal Railroad Retirement Act.

The form must describe the disability as permanent, and the physician must sign the statement to certify that the information is true and accurate to the best of their knowledge and belief.



NOTE: If the applicant was denied Social Security disability, they are not eligible for a rebate.

IMPORTANT: FILL IN FORM MUST BE DOWNLOADED ONTO YOUR COMPUTER PRIOR TO COMPLETING

PHYSICIAN'S STATEMENT 2505310058
 Physician's Statement of
 Permanent and Total Disability
 PA-1000 PS (04-25 (F))
 PA Department of Revenue **2025**

OFFICIAL USE ONLY

START → Name as shown on PA-1000 Social Security Number

Instructions

A claimant not covered under the federal Social Security Act or the federal Railroad Retirement Act who is unable to submit proof of permanent and total disability may submit this Physician's Statement. The physician must determine the claimant's status using the same standards used for determining permanent and total disability under the federal Social Security Act or the federal Railroad Retirement Act. **CAUTION:** If the claimant applied for Social Security disability benefits and the Social Security Administration did not rule in the claimant's favor, the claimant is not eligible for a Property Tax or Rent Rebate.

Confidentiality Statement. All information on this Physician's Statement and claim form is confidential. The department shall only use this information for the purposes of determining the claimant's eligibility for a Property Tax or Rent Rebate.

CERTIFICATION

I certify the claimant named above is my patient and is permanently and totally disabled under the standards that the federal Social Security Act or the federal Railroad Retirement Act requires for determining permanent and total disability. Upon request from the PA Department of Revenue, I will provide the medical reports or records indicating diagnosis and prognosis of the claimant's condition, including signs, symptoms, and laboratory findings, if applicable or appropriate.

Please sign after printing.

Physician Signature Date MM/DD/YY

Description of Claimant's Permanent and Total Disability. Briefly describe the reason(s) the above-named claimant is totally and permanently disabled.

Physician Identification Information. Please print.

Name		National Provider Identifier	
Business name, if applicable			
Address			
City		State	ZIP Code
Office telephone number		Office email address	



2505310058

Reset Entire Form

TOP OF PAGE

PRINT

CERTIFICATION:

A physician must sign and date the schedule in order for it to be accepted.

DESCRIPTION:

A physician must complete this section of the schedule. Briefly describing the reason(s) the above-named applicant is totally and permanently disabled.

PHYSICIAN IDENTIFICATION:

A physician must complete all parts of this section for the schedule to be accepted.

PROOF OF INCOME

When completing the PTRR application, the applicant will be required to indicate the type of income that they receive. Based on the income reported, there are specific proof documents that must be included. Please refer to the **PTRR Proof Document Checklist** to determine what information to submit. This checklist is easy to use and organized in the order that the income should be reported on the PA-1000 application.

NOTE: If the customer doesn't have documentation to verify the income received, they should provide a detailed explanation regarding the income reported on their application. Additionally, if the applicant has no income to report they should include a detailed explanation regarding how the rent or property taxes were paid. For example, a customer has no income, but they are paying for rent out of their savings or a customer has no income, but their bills were paid by a family member.



BEFORE YOU BEGIN

DOCUMENTS REQUIRED FOR A REBATE DUE A DECEDENT

If completing an application for a rebate due a decedent, please remit a copy of the death certificate along with the DEX-41, Application for Property Tax/Rent Rebate Due the Decedent. If the decedent died during the application year, the application must include an annualized income amount in the calculation of total household income. See Schedule G, specifically the instructions for Line 11g, for more information on the calculation of annualized income to be included. Additionally, the applicant may be required to file the Schedule A to annualize the property taxes paid. (See *Filing On Behalf of a Deceased Individual*.)

DEX-41, APPLICATION FOR PROPERTY TAX/RENT REBATE DUE THE DECEDENT

This form is used when an application for a rebate due the decedent is filed by either:

- The surviving spouse. (Attach a copy of the decedent’s death certificate.)
- The personal representative of the decedent’s estate. (Attach a copy of a short certificate or court order showing your appointment.)
- The personal representative of the decedent where a will has NOT been probated or where there is no will. (Attach a copy of the decedent’s death certificate and a receipted copy of the claimant’s funeral bill and proof that you directly paid for funeral expenses that are equal to or greater than the amount of the rebate being claimed. Acceptable proof of this payment includes the front and back of the canceled check, a credit card/bank statement, or other document showing you personally paid for the funeral expenses. State your relationship to the decedent. Sign the affidavit below and have your signature notarized.)

GETTING A CHECK REISSUED UNDER THE SPOUSE, ESTATE, OR PERSONAL REPRESENTATIVE NAME

If the person dies after filing the application, the check will be issued in the decedent’s name unless the department receives a completed DEX-41 and all supporting documentation. If your customer can cash a check in the decedent’s name, there is no need to have the name changed. If they cannot cash the check, a completed DEX-41 along with all supporting documentation should be submitted to the department using the DEX-93 and selecting the PTRR Correspondence option. Returning the check to the department is not necessary. Have them include a letter stating the check is unable to be cashed and that a new check is being requested based on the supporting documentation submitted.

APPLYING AS A RENTER (RENT REBATE)

An applicant may apply for a rent rebate only if they pay rent to a property owner for a dwelling that they rent for use as a home. This dwelling must be a self-contained unit. A self-contained unit is a rental dwelling that has a separate kitchen, bedroom, and bath, but it may also be a single room or set of rooms within a private home, hotel, or other dwelling. The applicant must also have a true landlord-tenant relationship. Such a relationship exists when a landlord (the lessor) provides the applicant (the lessee) with a lease. Additionally, a landlord renting a personal property must report the rental income on their federal and PA tax returns.

In order to verify rent paid, the renter must submit a fully completed PA-1000 RC, Rent Certificate, filled out by the landlord(s), for each place they rented during the year. The landlord or their authorized agent should complete Lines 1 through 8 and complete the Landlord’s Oath. If the renter cannot get their landlord to complete the Landlord’s Oath, a completed PA Rent Certificate along with the notarized Occupancy Affidavit must be included. Alternatively, they can submit a completed PA Rent Certificate along with copies of their rent receipts for each period in which they paid the rent. However, the receipts must include the landlord or agent’s signature, the full amount of rent paid, the applicant’s name, and the complete address of the rental property. Rent receipts will not be accepted on their own.

For more information on completing this form, please see the PA-1000 RC in the **Supporting Schedules** section.

! **IMPORTANT:** If the landlord is a tax-exempt entity and is not required to pay property taxes on the rental property, the renter does not qualify for a rent rebate unless the entity makes payments in lieu of taxes to a local government authority (county, municipality, school district, fire/police department, etc.) in order to allow their residents to apply for a rent rebate.

LEASE WITH MULTIPLE TENANTS

If there is more than one tenant listed on the lease agreement other than the spouse or minor child, you must complete the Schedule F, Multiple Owner or Lessor Prorations.

If the lease shows more than three individuals, make copies of this schedule to include everyone listed.

CONDOMINIUM

Applicants that are a resident stockholder of a cooperative housing corporation, such as a condominium, need to determine whether to file as either an owner/renter, or as a renter. With the expansion of the program and the new income thresholds for renters, individuals who in this situation will most likely qualify for a higher rebate if they file as an owner/renter or just as a renter. Since the maximum standard rebate cannot exceed \$1,000. If your rent exceeds \$5,000, and your property taxes are less than \$1,000, you should file as a renter, not as an owner/renter. However, if you paid rent less than \$5,000, you will probably want to apply as an owner/renter. (See instructions for Line 19 in the PA-1000 Booklet.)

HOUSING AUTHORITIES

Renters that live in a property owned by a housing authority, must still include a completed PA-1000 Rent Certificate with their application. If they are unable to have a representative of the housing authority complete the Landlord’s Oath and sign the Rent Certificate, they can complete the Occupancy Affidavit or provide a letter or statement from the housing authority with the self completed Rent Certificate that contains the following information:

- Name and address of the applicant
- 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 (PILOT payment); and
- An original signature of the representative of the authority

! **IMPORTANT:** Applicants that live in Housing Authority properties should use the Apartment Building indicator on the Rent Certificate. If a rent certificate is not included with the application, it will delay processing, as the department will end up sending a request for a completed form. Additionally, if the letter from the housing authority isn’t signed, follow the guidance provided in Landlord’s Oath section.



BEFORE YOU BEGIN

CARE HOMES/FACILITIES

If the applicant lives in one of the domicile categories listed below or a similar domicile, a copy of the contract agreement must be submitted with the application. (Reminder: only amounts attributable to rent may be considered. See *Monthly Charges Other Than Rent* section.)

- Boarding home
- Domiciliary care facility
- Foster care facility
- Personal care home

SPOUSE LIVES IN AN ASSISTED LIVING, PERSONAL CARE OR NURSING HOME

In situations where the applicant and the spouse live apart in different domiciles (i.e., private residence and a nursing home) for the entire year due to personal care needs, they may both qualify for a rebate. After reviewing their separate qualifications under the program's eligibility guidelines, if they each qualify, you will need to complete separate PA-1000 applications for each. Do not include the spouse's SSN on the applications as it will result in delayed processing of both and most likely in one of them being denied a rebate.

BOARDING HOMES

A boarding home provides accommodations for a fee. Usually, a resident only has a right to occupy a room and share other facilities such as a kitchen and bathroom. Although the applicant does not have a "Self-Contained Unit" they still qualify for the program. When they file, they must provide a copy of the contract agreement with the application.

RENTING A ROOM IN A PRIVATE HOME OR OTHER DOMICILE

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 applicant rents for use as a home) if a landlord-tenant relationship exists. Such a relationship exists when a landlord (the lessor) provides the applicant (the lessee) with a lease for a self-contained

unit within the property owner's residence. As mentioned, this usually means a separate kitchen, bath, and bedroom. The homeowner must maintain a lease agreement, have separate utility bills, and have other evidence of a self-contained unit. The applicant is responsible to prove that a landlord tenant relationship exists.



NOTE: An applicant renting a room in a house that is not considered a self-contained unit does not qualify for this program.

When completing the Rent Certificate, select either Apartment in a House or the Private Home indicator. In this situation, you should also include a copy of the lease. If a completed Rent Certificate is not included with the application, it will delay processing, as the department will end up sending a request for a completed form.

APPLYING AS AN OWNER (PROPERTY TAX REBATE)

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

- Copies of the tax bill(s) for the application year, that have been marked or stamped "PAID" by the tax collector, indicating the date and amount paid; (This is the best form of documentation as a third party has verified the payment.)
- Copies of the un-receipted tax bill(s), along with a copy of both the front and back of the cancelled check(s) that paid the tax;
- A copy of the year-end mortgage statement, listing the property address, showing the amount of real estate taxes paid from escrow; or
- A signed letter from the tax collector certifying the payment of real estate taxes during the application year; or
- A receipted copy of the tax bill from an owner's association or corporation, for residents in a cooperative housing corporation or condominium.

ELIGIBLE REAL ESTATE TAX BILLS

- County
- School district
- City
- Borough
- Township

TAXES/CHARGES THAT ARE NOT ELIGIBLE

If your tax bills contain any of these charges, you must deduct them when completing Line 14:

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

TAX BILLS WITH DIFFERENT NAME

If tax bills do not reflect the name(s) of the applicant(s), proof of ownership must be submitted along with the Schedule F. Examples of documents acceptable as proof are:

- A copy of the deed or life estate;
- 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 application, a death certificate should be submitted.

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



NOTE: 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 and Schedule F must be completed.



IMPORTANT: If the tax bill or mortgage statement does not reflect the applicant'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 applicant's home address. If the applicant moved during the application year, PA-1000 Schedule A must be completed. If the applicant moved after December 31 of the application year, a letter of explanation must be included.



BEFORE YOU BEGIN

PHILADELPHIA RESIDENTS

The City of Philadelphia provides the department with electronic records of all receipted property tax bills for Philadelphia that were paid for the application period. If you live in the City of Philadelphia and paid your property taxes, do not include a copy of your receipted property tax bills. If you live in the City of Philadelphia and paid your property taxes after January 1st of the current year, please submit proof of payment as outlined in the preceding information.



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

REMINDERS

- A rebate may not be claimed on more than one property, except for the sale of a principal residence and the subsequent purchase of another principal residence.
- A rebate may not be claimed on property not used for principal 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 applicant 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 applicant to prove to the department otherwise.
- If the property is used for other than the applicant's personal use, PA-1000 Schedule E must be submitted.

APPLYING AS AN OWNER/RENTER

An applicant may qualify as an Owner/Renter if:

1. The applicant 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 applicant 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 applicant paid rent for the home they occupied and paid property taxes on the land upon which it stood (such as, but not limited to, a mobile home).



IMPORTANT: With the expansion of the program and the new income thresholds for renters, individuals who are a resident stockholder of a cooperative housing corporation, such as a condominium, will most likely qualify for a higher rebate if they file as an owner/renter or just as a renter. The maximum standard rebate cannot exceed \$1,000. If your rent exceeds \$5,000, you should file as a renter, not as an owner/renter.

APPLICANT LIVES IN A MOBILE HOME PARK

Individuals that live in a mobile home or trailer can qualify to file as both an **Owner and a Renter** depending on their situation.

EXAMPLE: John pays property taxes on a mobile home that he owns and occupies. His mobile home is on land that he leases. John may apply for a property tax rebate on the mobile home and a rent rebate on the land.

APPLICANT SELLS HOME AND STARTS TO RENT

Individuals that move from their home to an apartment (or vice-versa) qualify to file as both an **Owner and a Renter** depending on their situation. A PA-1000 Schedule A must be completed and a closing statement/disclosure should be included.

EXAMPLE: Jane pays property taxes on her home that she owns and occupies for January through April. She moves into an apartment in May and lives there for the remaining part of the year.

HOW TO COMPLETE THE APPLICATION

Applicants who fall under one of the scenarios mentioned above, should fill in the oval next to **(B) Owner/Renter** when completing Section II of the PA-1000. This oval is used for applicants who owned and occupied their residence for part of application year, and also rented and occupied another residence for the rest of application year, or if they owned their residence and rented the land where their residence is located.

CAUTION: As an owner/renter, do not select categories **P** or **R**. As this may reduce their rebate amount.

It is important to calculate the property tax rebate separately from the rent rebate. Complete Lines 14 and 15 to calculate the property tax rebate and complete Lines 16 through 18 to calculate the rent rebate. myPATH will automatically calculate these figures when you file the application electronically.

Line 14:

Include the total property tax amount paid. Proof of taxes paid must be submitted with the application. Then complete Line 15 as instructed. (See *Applying as an Owner (Property Tax Rebate)* and *Determining Rebate Amount*)

Line 16:

Include the total amount of rent paid. A completed Rent Certificate must be included with the application. Then complete Lines 17 and 18 as instructed. (See *Applying as an Owner (Property Tax Rebate)* and *Determining Rebate Amount*)

OFFICIAL USE ONLY

II Fill in one oval for 1 and 2.

1. I am filing for a rebate as a:

P. Property Owner – See instructions

R. Renter – See instructions

B. Owner/Renter – See instructions

Line 19:

To determine the amount for Line 19, start with the amount of total income reported on Line 23. In Table A, find the income range that includes the Line 23 amount and circle the corresponding maximum standard rebate amount. Compare the maximum standard rebate amount to the sum of Lines 15 and 18 and enter the lesser amount on Line 19. The maximum standard rebate cannot exceed \$1,000.



NOTE: An Owner/Renter must include proof of taxes paid and a completed rent certificate in order to avoid processing delays. See the section on *Documents to Include* for more information.

PREPARING THE APPLICATION



PREPARING THE APPLICATION

WAYS TO FILE

The PA-1000, Property Tax/Rent Rebate Application, must be filed by June 30, unless the deadline is extended. If the department elects to extend the due date, a Press release will be issued by the Department of Revenue around June of the application year.

FILING USING myPATH

Pennsylvania Department of Revenue offers a free electronic filing option for the Property Tax/Rent Rebate Program via the myPATH portal. This is a non-logged in function, meaning customers do not have to create a myPATH username or password to apply. You can easily submit the application on behalf of your customer by visiting myPATH.pa.gov and locating the **Rebates** panel. From there, click the link to ***Apply for a Property Tax/Rent Rebate*** hyperlink.

Please be prepared to submit any supporting documentation along with the application. We suggest that you save all necessary documents to your computer before getting started. Additionally, you will need to enter an email address upon completion of the application. If your customer does not have an email, you may enter your email address as their preparer since this will be used for sending the confirmation. Be aware that the system will time out after 15 minutes and the PTRR application cannot be saved for completion at a later time.

Accepted file types include pdf, jpeg, jpg, png, gif, tiff, and rtf formats. If your attachments are not able to be electronically uploaded with your application, you will have to file a paper application.

ELECTRONIC FILING BENEFITS

Using our electronic filing option offers many benefits for you and your customers, including:

- Instant confirmation
- Error reducing automatic calculators
- Mandatory file upload of supporting documents
- No issues with handwriting
- No invalid addresses
- No need to keep paper files
- Avoid delays in processing
- Ensure processing of last-minute submission
- Complete appropriate schedules
- Additional checks for direct deposit information

UPLOADING ATTACHMENTS

As mentioned previously, if filing electronically supporting schedules are completed as part of the application. Before the electronic application can be submitted, all proof documents must be uploaded as attachments. Based on how you answered the questions, myPATH will indicate the types of documents required. Refer to the **Documents to Include** section to determine acceptable proof documents based on what is being requested. You will then click Add and select the files from your computer:

Attach required documentation (pdf,jpeg,jpg,png,gif,tiff,rtf): !

- Proof of Income
- Proof of Taxes paid (If your name and/or property address does not appear on the tax bills or end-of-year mortgage statement submitted with your claim. Please remit a copy of a will, deed, decree of distribution, or trust agreement proving your ownership of the property.)

Attachments Add

Type	Name	Description	Size
There are no attachments.			

The system will ask you to select what type of attachment you are about to upload from the list of required documents. You will choose the appropriate proof document and enter a description of the document.

Then select “Choose File” and navigate to the file on your desktop.

Select a file to attach ×

Type *
Required

Required

Proof of Income

Proof of Taxes Paid

Description *
Required

File *
 No file chosen

! **IMPORTANT:** Each proof document must be saved to your computer as its own separate file. If the application requires you to upload multiple proof documents, each document must be uploaded separately. The system will not allow you to upload the same file twice.



PREPARING THE APPLICATION

myPATH CONFIRMATION

After the application is submitted electronically, you will receive a confirmation screen that includes your submission information.

If you want to keep track of the applications that you are completing, we recommend printing a copy of the confirmation screen.

Confirmation

We have received your 2023 Property Tax/Rent Rebate Application.

You may view your submission by returning to [myPATH](#) and navigating to [Find a Submission](#) and use your email jochrise@dor.pa.gov and confirmation code **6d4bvw**.

Customer Name:	DOE, JOHN
Filing Period:	31-Dec-2023
Submission Type:	2023 Property Tax/Rent Rebate Application
Confirmation Code:	6d4bvw
Email Address:	jochrise@dor.pa.gov
Submitted Date:	1/31/2024
Requested Rebate Amount:	\$380.00

Rebates are typically not issued until after July 1st.

[Printable View](#)

[OK](#)

The confirmation information will also be emailed to the email address that was entered.

From: PATH PAS <RV-DoNotReply@pa.gov>
Sent: Wednesday, November 1, 2023 12:44 PM
To: Chrisemer, Jonathan <jochrise@pa.gov>
Subject: Testing: PAS PA Department of Revenue: Application Received

We have received your 2022 Property Tax/Rent Rebate Application.

You may view your submission by returning to [myPATH](#) and navigating to [Find a Submission](#) and use your email jochrise@pa.gov and confirmation code **kbfr4j**.

Customer Name:	TAXPAYER, ANDY
Filing Period:	31-Dec-2022
Submission Type:	2022 Property Tax/Rent Rebate Application
Confirmation Code:	kbfr4j
Email Address:	jochrise@pa.gov
Submitted Date:	12/15/2023
Requested Rebate Amount:	\$650.00

Rebates are typically not issued until after July 1st.

Please do not reply to this automated email. This mailbox is not monitored.

The information transmitted is intended only for the person or entity to whom it is addressed and contains confidential and/or proprietary information. Any use of this information other than by the intended recipient is prohibited. If you receive this message in error, please send a reply email to the sender and delete the material from any and all computers. Unintended transmissions shall not constitute a disclosure of confidential and/or proprietary information.

To obtain a copy of the electronically filed application, please see [Contacting the Department](#).

PAPER FILING

If you are unable to remit the application online via myPATH, you may complete the paper PA-1000, Property Tax or Rent Rebate application. Please keep in mind that any person who filed a paper application in the past will receive a new PTRR booklet in the mail from the Department of Revenue. It is important that you use the preprinted label included in your customer's PA-1000 booklet if you decide to remit a paper application. This preprinted label will help to expedite the processing because it is easy for our equipment to scan and guarantees that there are no keying errors.

! **IMPORTANT:** When using the address label, please ensure that all information is 100 percent correct. *If anything is incorrect, do not use the label.* You will still need to enter the Social Security number on the application as the Department of Revenue removed those numbers from the label due for confidentiality purposes.

! **NOTE:** If the applicant has a label that includes a spouse who passed away during the application year, do not use the label. The surviving spouse should print their name, address, and SSN in Section I and follow the filing instructions. The surviving spouse should furnish proof required for a first time filer. Do not use the label sent by the department. The surviving spouse should enter the deceased spouse's SSN and name in the spouse information area, and fill in the oval "If Spouse is Deceased" located in the area next to the Spouse's SSN on the application.

To aid in processing the rebate properly, be sure to provide an applicant's school district and county codes, which indicate where they resided as of December 31 of the application year. School district and county codes are listed on Pages 76 through 78. The codes are also available online at revenue.pa.gov/schools.

If your customer does not have a copy of the PTRR Booklet, please use the forms on our website at revenue.pa.gov. These forms are in a fillable PDF format that are easy for our equipment to scan, which will help to avoid delays in processing.

If mailing the application, please ensure to include all supporting documentation (do not send originals) along with the PA-1000 application and send to:

PA Department of Revenue
Property Tax/Rent Rebate Program
P.O. Box 280503
Harrisburg PA 17128-0503

COMPLETING A PAPER PA-1000 (LINE BY LINE INSTRUCTIONS)



LINE BY LINE INSTRUCTIONS

GENERAL GUIDELINES

The Department of Revenue encourages all customers to submit the Property Tax/Rent Rebate application electronically. If submitting a paper application, the department requires the use of department issued forms. Do not photocopy the PA-1000. Additionally, we request that the forms are completed using **black or blue** ink. Ensure that there are no staples attaching the documents together. In addition:

- Do not include any punctuation such as apostrophes, commas, periods, and hyphens.
- Do not use pencil or pens labeled as gel pens or any red ink.
- Print all information on your application neatly inside the boxes.
- Use upper case (capital) letters. Use a blank box to separate words.
- Print one letter or number in each box when entering your Social Security number, name, address, dollar amounts, and other information. If your name, address, or city begins with Mc, Van, O', etc., do not enter a space or a punctuation mark.

! **IMPORTANT:** In certain situations, especially those involving nursing homes or sibling rivalry among an applicant's offspring, multiple people might submit applications for the same rebate. In these cases, the Department of Revenue will issue the rebate payment on the first application processed in the applicant's name.

Section I and II are designed to gather information about the applicant to help determine what categories and rebate type that they qualify under. This varies slightly between the paper form and electronic application. myPATH will ask for the applicant's demographics at a later point as it starts out by ensuring they meet the eligibility requirements before moving forward.

SECTION I

When completing the information in Section I, the following guidelines must be followed:

1. The applicant's SSN must be entered on the application.
- 1a. The spouse's SSN must also be entered if the claimant and spouse resided together for the entire year. (If spouse died during the claim year, you will still enter their SSN.)
2. Enter the applicant's name as last name, first name, and middle initial.
3. Enter the current address of the applicant (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. For the First Line of Address, enter the street address. If the address has an apartment number (APT), suite (STE), floor (FL) or rural route number (RR), enter it after the street address. If the street address and the apartment number, suite, etc. do not fit on the First Line of Address, enter the street address on the Second Line of Address and the apartment number, suite, etc. on the First Line of Address. For the Second Line of Address, enter the post office box, if applicable. If there is no post office box, leave the Second Line of Address blank.

The U.S. Postal Service prefers that the actual delivery address appears on the line immediately above the city, state, and ZIP code. Do not include any punctuation such as apostrophes, commas, periods, and hyphens.

On the third line, enter the city or post office. If either exceeds 14 letters, use the approved postal abbreviation. Also enter the two-letter state abbreviation and five-digit ZIP Code.

4. Enter the spouse’s first name and middle initial. (If the spouse died during the application year, you will still need to enter their name.)
5. Enter the two-digit county and school district codes indicating where the applicant resided as of December 31 of the application year.
6. If an applicant has an address within the United States, they are not required to enter the country code. If they have a current mailing address in another country but they are claiming a rebate because they lived at least part of the year in Pennsylvania, they must enter the alphabetic abbreviation for the country. A list of country codes can be found at <https://www.irs.gov/e-file-providers/country-codes>.
7. Enter the birth date of all applicants. An applicant must provide their birth date, and if applicable, their spouse’s birth date. (If your spouse died during the claim year, you will still need to provide their date of birth.)
8. A daytime telephone number should be provided. The department will make automated phone calls to advise when applications are received and again when they are approved for payment.

SECTION II

Completely fill in one oval for Lines 1 and 2. Failure to do so will delay the processing of the application.

Line 1:

Indicate if the applicant is filing as a:

- (P) Property Owner,
- (R) Renter, or
- (B) Owner/Renter.

See the section on **Eligibility Requirements** for more information.

CAUTION: As an owner/renter, do not select categories **P** or **R**. As this may reduce their rebate amount.

II Fill in one oval for 1 and 2.

1. I am filing for a rebate as a:

- P. Property Owner – See instructions
- R. Renter – See instructions
- B. Owner/Renter – See instructions

2. I Certify that as of Dec. 31, 2025, I am (a):

- A. Claimant age 65 or older
- B. Claimant under age 65, with a spouse age 65 or older who resided in the same household
- C. Widow or widower, age 50 to 64
- D. Permanently disabled and age 18 to 64

3. Deceased: MM/DD/YY

- Claimant
Date of death _____
- Spouse
Date of death _____

Line 2:

Please read each description in the **Eligibility Requirements** section and select the type of filer that applies best to the applicant’s situation as of December 31 of the application year.

Indicate if the applicant was:

- A. 65 years of age or older as of December 31 of the application year,
- B. under 65 but married to and lived with a spouse 65 or older as of December 31 of the application year (You must include proof both you and your spouses age.),
- C. a widow/widower 50 to 64 years of age as of December 31 of the claim year, or
- D. permanently disabled and 18 to 64 years of age as of December 31 of the application year.

Line 3:

Please read each description and properly indicate if the application is being filed on behalf of a decedent (an eligible claimant who died during the claim year) or whether the applicants spouse died during the claim year.

3. Deceased: MM/DD/YY

- Claimant
Date of death _____
- Spouse
Date of death _____

Claimant: Completely fill in the oval next to “claimant” and provide the date of death. When filing on behalf of a decedent (a claimant who died during the claim year who otherwise would have been an eligible claimant under A, B, C, or D for Line 2 above).

Spouse: Completely fill in the oval next to “Spouse”, and provide the date of death. When reporting that the applicants spouse died during the claim year.

A copy of the death certificate must also be submitted (See Surviving Spouse information on Page 15).

SECTION III

PA-1000 Lines 4 Through 13

Applicants must report all income (except exempt income identified in this section) received and/or earned during the calendar 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



LINE BY LINE INSTRUCTIONS

has been earned and/or received, it must be supported by documentation. Please be sure the applicant's SSN appears on each proof document.



IMPORTANT: All income except Social Security, SSI, and SSP received by an applicant and their 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 an applicant 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, an applicant'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.

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

- 50 percent of Social Security benefits appearing in Block 5 of the SSA-1099
- 50 percent of SSI
- 50 percent of SSP
- 50 percent of Railroad Retirement Tier 1 benefits from RRB-1099
- Federal veterans' disability payments or state veterans' disability benefits received by the veteran or unmarried surviving spouse
- The first \$5,000 of life insurance death benefits
- A gift of money or property of \$300 or less, as well as the first \$300 of any gift in excess of \$300
- Any gift from a household member
- Medicare benefits
- Food stamps, surplus foods, HUD rent (Section 8), Medicare premiums paid by Department of

Human Services or any other non-cash relief from a government agency

- Property Tax/Rent Rebate previously received
- The amount of any damages due to personal injuries or sickness including Black Lung benefits and benefits granted under Section 306(c) of the Worker's Compensation Security Fund Act (relating to Schedule of Compensation for disability from permanent injuries of certain classes such as amputation)
- Payments provided to eligible low-income households under the commonwealth's Low-Income Home Energy Assistance Program
- Payments received by home providers of the domiciliary care program administered by the Department of Aging, except for the amount of those payments in excess of the actual expense of the care
- Payments from long-term care insurance to someone other than the applicant
- 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
- Spouse's income earned or received while not living with the applicant
- Federal stimulus or economic impact payments
- STRIVE Program credits
- Child support
- Public Assistance (welfare) benefits received by children in the household, even though the check is issued in the applicant's name
- The difference between the purchase price of the applicant'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 an applicant 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 blocks in the right-hand column. If the applicant's SSA-1099 has a

Pennsylvania address, no documentation is required. If they have an out-of-state address, a copy of 1099 and other proof documents must be provided.

(If using myPATH just enter the full amount received and the application will calculate the amount to report.)

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 blocks in the right-hand column. A copy of RRB-1099(s) must be submitted.

(If using myPATH just enter the full amount received and the application will calculate the amount to report.)

Line 6:

Enter the full, gross amount (not the taxable amount) of pensions, annuities, Individual Retirement Account distributions, Tier 2 Railroad Retirement Benefits, and Civil Service Disability Benefits. Do not include Black Lung Benefits, federal veterans' disability payments, or state veterans' benefits. State veterans' benefits include service-connected compensation or benefits of any kind provided to a veteran or unmarried surviving spouse paid by a commonwealth agency or authorized under the laws of the commonwealth. Copies of pension/annuity benefit statements and/or 1099(s) must be submitted.

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

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

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

Line 7:

Enter the full amount of all interest and dividends received or credited during the year, whether or not the applicant actually received the cash. If dividends and capital gains distributions were received from mutual funds, report the capital gains distributions portion of the income as dividends, not as gains from the sale or exchange of property. Include all tax-exempt interest income from direct obligations (bonds) of the U.S. government, any state government, or any political subdivision thereof.

IMPORTANT: If the applicant received capital gains distributions from a mutual fund, include their PA Schedule B or the front page of their PA tax return to verify the income. If they have PA tax-exempt interest income, include federal Form 1040 Schedule B along with a copy of the front page of their federal tax return. Copies of the federal Form 1040 Schedule B, PA-40 Schedule A and/or B, any federal Form 1099, federal Schedule K-1, PA RK-1 and/or PA NRK-1, or any other document to verify the amounts reported must be submitted. This can include a copy of their PA or Federal income tax return.

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 applicant's sold a principal residence and is not using the proceeds to purchase a new principal residence, a statement showing the sales price less the sum of the original cost plus any permanent improvements must be submitted (PA-1000 Schedule A must be completed).



LINE BY LINE INSTRUCTIONS

Line 9:

Enter the total net rental, royalty, and copyright income, or loss realized during the year from property owned and rented to others, oil and gas mineral rights royalties, or income received from a copyright as well as any net income or loss realized as a partner in a partnership or shareholder in a PA S corporation.

Enter the total net rental, royalty, patent, and/or copyright income or loss for the 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 applicant rents a portion of their principal 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 applicant's principal residence, a PA-1000 Schedule E must be completed. A copy of the federal Schedule C or F, PA Schedule C or F, federal Schedule K-1, PA RK-1, or PA NRK-1 must be submitted to substantiate the income or loss from each business.

Lines 11a - 11g - Other Income:

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

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

Line 11a:

Enter the total of any salaries, wages, bonuses, commissions, estate and trust income. Submit a copy of W-2(s), 1099 MISC(s), 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 applicant or applicant'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 applicant or the applicant's spouse living with the applicant.



NOTE: An applicant who is a renter receiving cash public assistance is not eligible for the rent rebate for the months the assistance was received. If the applicant received cash public assistance for the entire year, no application 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 applicant or by any other person in the household. Submit a copy of the Department of Human Services cash assistance statement, the federal income tax return (Form 1040) or any other documentation to verify this income.

Line 11e:

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

Line 11f:

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

Line 11g:

Include any other income not already reported and not specifically excluded plus the amount of annualized income for a deceased applicant. If an individual dies during the application year, an annualized income amount must also be included if there is no surviving spouse. To calculate the annualized income amount, complete Schedule G. Submit a listing and value of the other income amounts reported as well as proof documents to verify the amounts.

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

An application filed by surviving spouse who is 65 or older, a widow or widower ages 50 to 64, or a disabled person is not required to include an annualized income amount for their deceased spouse. The total income for the year

of the surviving spouse and only the income earned by the deceased through their date of death is required to be included in these circumstances.

Line 12:

If benefits were received from the federal Civil Service Retirement System (CSRS) for a retired federal civil service employee or surviving spouse, reduce the total eligibility income by 50 percent of the average retired worker Social Security payment. See Line 12 instructions on the PA-1000 Property Tax Rent Rebate application for the amounts to report. Enter an amount on Line 12 only if CSRS benefits are included in Line 6. Otherwise, enter \$0.

Line 13:

Add the positive income figures reported on Lines 4 through 11g, subtract the amount on Line 12 (if applicable) and enter the net result on Lines 13 and 23. Do not include losses reported on Lines 8, 9 and/or 10.



NOTE: If an applicant's total income as shown on Line 13 is over \$48,110, they are not entitled to a rebate.

DETERMINING REBATE AMOUNT

PROPERTY OWNERS

Lines 14 and 15 are to be filled in only by applicants who filled in the oval marked "P. Property Owner" or "B. Owner/Renter" in Section II of the application.

Line 14:

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



LINE BY LINE INSTRUCTIONS



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

Line 15:

To determine the amount for Line 15, start by using the total income amount from Line 23. In the Eligibility Table from the application, find the income range that includes the Line 23 amount and circle the corresponding Maximum Standard Rebate amount. Compare this amount to the amount on Line 14 and enter the lesser of the two amounts on Line 15.

No rebate will be issued for less than \$10, and the maximum standard rebate is \$1,000. Applicants qualifying for supplemental rebates may receive up to \$1,500). The department will calculate the amount of any supplemental rebate.

RENTERS

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

Line 16:

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

Line 17:

Multiply the amount on Line 16 by 0.2.

Line 18:

To determine the amount for Line 18, start by using the total income amount from Line 23. Then find this amount on the Eligibility Table listed on the PA-1000 and circle the corresponding Maximum Rebate amount. Compare this

amount to the amount on Line 17 and enter the lesser of the two amounts on Line 18.

No rebate will be issued for less than \$10 and the maximum rebate is \$1,000.

OWNERS/RENTERS

Line 19 is to be completed only by applicants who filled in the oval marked “B. Owner/Renter” in Section II of the application.



NOTE: Lines 14 and 15 must be completed to determine the amount of the property tax rebate allowed. Lines 16, 17, and 18 must be completed to determine the amount of rent rebate allowed.

Line 19:

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

No rebate will be issued for less than \$10 and the maximum rebate is \$1,000. Applicants qualifying for supplemental rebates may receive more than \$1,000. The department will calculate the amount of any supplemental rebate.

DIRECT DEPOSIT

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

Be sure to enter the correct routing and account numbers. The Department of Revenue:

- Is not responsible for a lost rebate if you enter the wrong account information.
- Cannot change the banking information you enter in these spaces.
- Will send a check instead of making a direct deposit into your account if the information you entered is not accurate or up to date.
- Will convert a direct deposit payment request into

a paper check to be mailed to the applicant if the department cannot verify the rebate is authorized for direct deposit into a representative payee bank account.



NOTE: If the direct deposit request is to a representative payee bank account or bank account for anyone other than the applicant or the applicant's spouse (in the case of a joint application), each application filed requesting payment to that account must include a copy of the contract, agreement, or other document authorizing the payee as the proper receiver of the applicant's rebate.

Line 20:

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

Line 21:

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

Line 22:

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

If the applicant's bank recently changed ownership, the information on the check may not be accurate. Be sure to ask the applicant if this is the current name of the financial institution. If not, have the applicant 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 application. 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 applicant.

The Department of Revenue cannot change the banking information entered on the application. If the information entered is not accurate or up to date, the department will send a check instead of making a direct deposit into the applicant's account.

The Department of Revenue will convert a direct deposit payment request into a paper check to be mailed to the applicant if the department cannot verify the rebate is authorized for direct deposit into a representative payee bank account.

Line 23:

Used to determine the correct rebate amount. Enter the amount from Line 13 of the application on this line and circle the corresponding Maximum Standard Rebate for their income level.

SECTION IV

Claimant Oath and Signature(s)

Make sure the applicant reads and understands the Claimant Oath. This not only certifies the information provided to be true, complete, and accurate to the best of their belief and knowledge, but further certifies this is, to their knowledge, the only application filed by a member of this household.

The signature of the applicant also gives the Department of Revenue the authority to access their federal and Pennsylvania personal income tax records, PACE records, Social Security Administration records, and/or Department of Human Services records. This access is for verifying the truth, correctness, and completeness of the information reported on the application.

If the applicant or a person acting legally on their behalf does not agree with the oath, do not have them sign the application. However, the department will not process the application or issue a rebate without a signature.



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



LINE BY LINE INSTRUCTIONS

If the applicant signs, the name must match the name on the label or printed in the blocks on the name line. If the applicant 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.

If someone other than the applicant signs, documentation verifying that person's authority to sign for the applicant must be submitted, such as a copy of the Power of Attorney or guardianship papers.

SIGNING AS THE PREPARER

If you are filing an application on behalf of a customer, we strongly recommend signing the application as the preparer. This will allow the department to interact with you without the need for a power of attorney.

SUPPORTING SCHEDULES



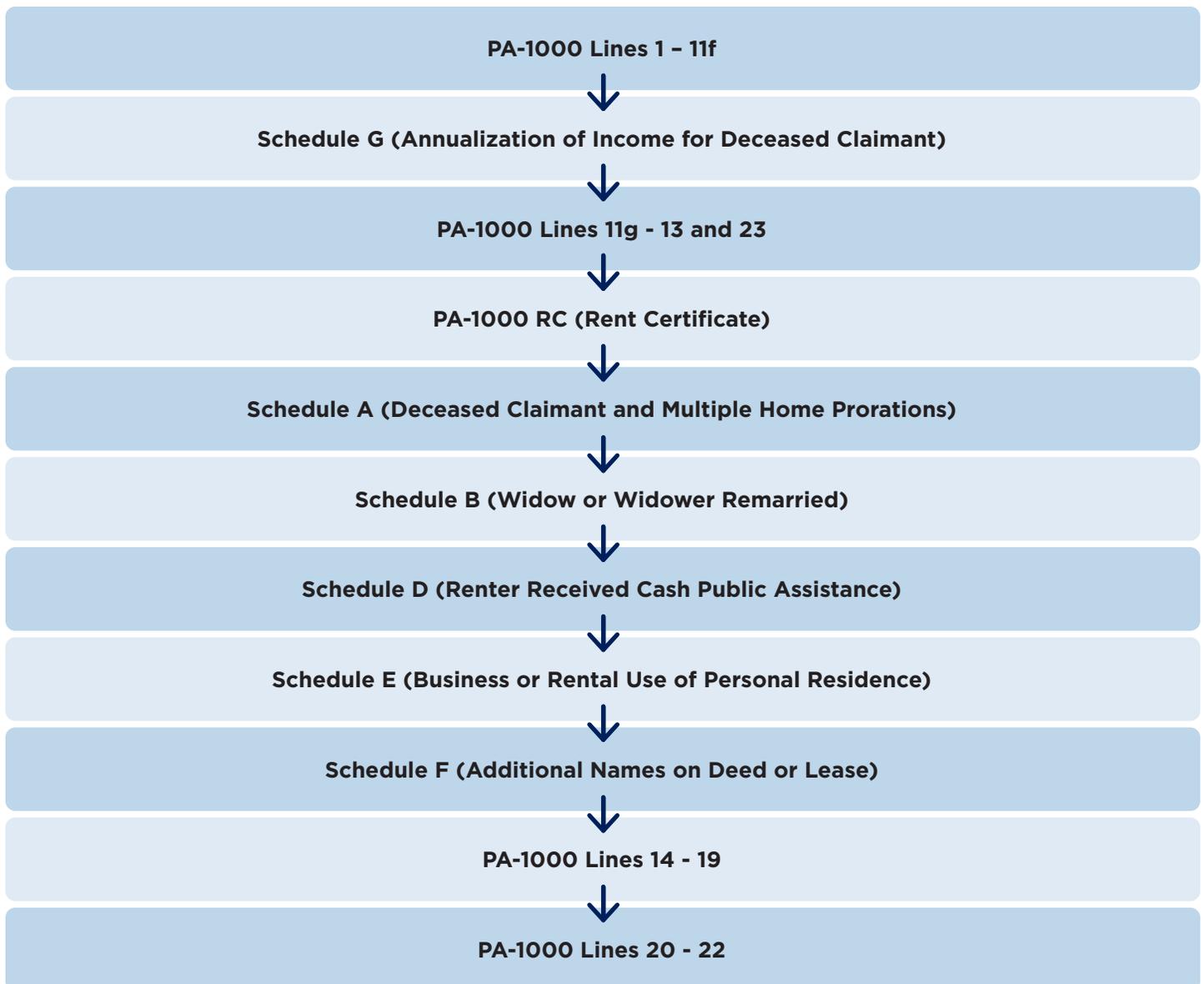
SUPPORTING SCHEDULES

Whether you are completing an application electronically through myPATH or by paper, there are additional schedules that may need to be completed based on how the questions are answered. myPATH is very intuitive and will automatically ask follow-up questions to ensure the schedules are completed, whereas paper applicants will need to be sure they know which forms to include.

ORDER OF COMPLETION

If you must complete more than one schedule, ensure that you complete them in the following order. If one schedule does not apply to you, skip it, and move onto the next schedule.

! **IMPORTANT:** You must carry forward the last amount shown on the previous schedule when you move on to the next schedule. Then you will report the amount shown on the last schedule that applies to you on either Line 14 or Line 16 of the PA-1000 application. *(If you file via the myPATH application this will automatically calculate.)*



SCHEDULE G, INCOME ANNUALIZATION

As mentioned under Schedule A, myPATH will ask the question, “Is the claimant filing on behalf of a decedent?” If answered yes, and the claimant passed away during the application year, the applicant will be prompted to complete Schedule G in addition to Schedule A.

This schedule is used for property tax or rent rebate applications filed on behalf of deceased applicants. It calculates the annualized income amount to be included on Line 11g along with any other income reported for that line. An annualized income amount is required to be included to determine if the deceased applicant is eligible for a rebate. The annualized income amount is a calculated estimate of the income the deceased would have earned during the period from the date of their death through the end of the application year.

Owner/Renter SCHEDULE G. Annualized income calculation for owners and renters.

1. Enter the date of death of the claimant: Month ____ / Day ____ / 2025
2. Number of days the claimant lived during the claim year. 2.
3. Add the positive amounts from Lines 4 through 11f of your claim form plus any amount for Line 11g before the calculation of the annualized income amount and enter the result here. 3. \$
4. Enter the result of dividing the days in the claim year (365 or 366) by Line 2. Round to two decimal places. 4.
5. Multiply Line 3 times Line 4. 5. \$
6. Subtract Line 3 from Line 5 and enter the result here and include in Line 11g of the claim form. 6. \$

Line 1:
Enter the applicant’s date of death.

Line 2:
Enter the number of days the applicant lived during the application year. This date includes the date of death regardless of how long the deceased lived on that date.

Line 3:
Add all the positive amounts on Lines 4 through 11f from the application and then include any amount from Line 11g that does not include the calculation of the annualized income amount and enter the result.

Line 4:
Enter the decimal determined by dividing the number of days in the application year (365 or 366) by the number of days the applicant lived on Line 3 and rounding the amount to two decimal places.

Line 5:
Enter the result of multiplying the total income from Line 3 times the decimal on Line 4.

Line 6:
Subtract the amount on Line 3 from the amount on Line 5 and enter the result on this line. Add the result to any other

income amounts from 11g before the calculation of the annualized income amount and enter the total on Line 11g.

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

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



SUPPORTING SCHEDULES

PA-1000 RC, RENT CERTIFICATE

A renter is required to include the PA-1000 RC, Rent Certificate, when submitting their PTRR application. The department data captures this form, so it must be completed in its entirety to prevent processing delays. When the form is not fully completed, the application will suspend for manual review and often the department will need to request additional information.

GENERAL REMINDERS

LINE 1 ADDRESS WHERE THE APPLICANT PAID RENT:

If the address on the front of the application is different than the address on the rent certificate, include an explanation regarding why the addresses are different.

LINE 2 LANDLORDS ADDRESS:

The landlord's address must be included. If not, it will cause delays in processing. If the landlord and applicant address are the same, a copy of the lease agreement must be included with the application.

LINE 3 INDICATE THE TYPE OF RENTAL UNIT:

When completing the Rent Certificate, you should select the rental unit type closest to the applicant's situation. If a selection is not marked, the application will suspend, and the department will be required to request the information. If selecting Domiciliary or Foster Care, Boarding Home, or Personal Care Home, you must submit a copy of the contract agreement.

REPORT MONTHLY FIGURES:

If there are no monthly figures reported on Lines 4 or 6, the application will suspend for review as it requires manual intervention to process.

1. Street address of the residence for which the claimant paid rent	
1025 Penn S	
City, State, ZIP Code	
Harrisburg, PA 17102	
2. Owner's business name or landlord's name (last, first, middle initial) if an individual	
John Doe	
Landlord's Address	
7703 Fairville Road	
City, State, ZIP Code	
Harrisburg, PA 17112	
Landlord's FEIN (if applicable) and daytime telephone number	
(717) 772-9209	

3. Rental unit is (fill in the appropriate oval):

<input type="checkbox"/>	Apartment in a House	<input type="checkbox"/>	Mobile Home Lot
<input type="checkbox"/>	Apartment Building	<input type="checkbox"/>	Nursing Home
<input type="checkbox"/>	Boarding Home	<input type="checkbox"/>	Private Home
<input type="checkbox"/>	Mobile Home	<input type="checkbox"/>	Assisted Living
<input type="checkbox"/>	Personal Care Home	<input type="checkbox"/>	Condominium
Building Name:			
<input type="text"/>			
<input type="checkbox"/>	Domiciliary Care	<input type="checkbox"/>	Foster Care

If Domiciliary or Foster Care or if a Boarding or Personal Care Home, you must submit a copy of your contract agreement.

CORRECT

	Dollars	Cents
or rental.		
e		
n in the		
.... 4.	600	00
.... 5.		00
.... 6.	600	00
.... 7.	12	
rm		
.... 8.	7,200	00

INCORRECT

	Dollars	Cents
or rental.		
e		
n in the		
.... 4.		
.... 5.		
.... 6.		
.... 7.	12	
rm		
.... 8.	7,200	00



NOTE: To assist with processing an application in this situation, enter the appropriate amounts on lines that don't have values entered.

CHANGES IN RENT PAID THROUGHOUT THE YEAR

APPLICANT MOVES TO A NEW PROPERTY:

When an applicant moves during the year, they will need to have a completed PA-1000 RC, Rent Certificate for each property and each Rent Certificate needs to be signed by the respective landlord or the occupancy affidavit must be completed.

APPLICANT IS AT THE SAME PROPERTY:

When the amount of rent changes at the same property during the year, the applicant has two options for completing Lines 4 through 8 of the schedule.

OPTION 1:

Take the entire rent paid for the property during the year and divide it by the number of months they lived at the property and enter the amount on Line 4.

	Dollars	Cents	Explanation of Item 4.
... 4.		629.17	$600 * 5 = 3000$ $650 * 7 = 4550$ $7550 / 12 = 629.17$
... 5.		0.00	
... 6.		629.17	
... 7.	12		Explanation of Item 7.
... 8.		7,550.04	

OPTION 2:

Complete separate PA-1000 RC form for each period where the rent was the same amount. Remember to still complete Lines 1 through 3 on both schedules.

Complete one schedule for the first part of the year. In this example that is five months.

	Dollars	Cents
... 4.		600.00
... 5.		0.00
... 6.		600.00
... 7.	5	
... 8.		3,000.00

Complete a second schedule for the second part of the year. In this example that is seven months.

	Dollars	Cents
... 4.		650.00
... 5.		0.00
... 6.		650.00
... 7.	7	
... 8.		4,550.00



NOTE: In this situation we don't need both schedules to be signed by the landlord. Just notate on the second schedule to see the first schedule.



SUPPORTING SCHEDULES

MONTHLY CHARGES OTHER THAN RENT

Only the amounts attributable to rent may be considered. 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.

SUBSIDIES

If an applicant receives any rent subsidies provided by or through a government agency, the amount of such subsidy must be claimed on Line 5 of the Rent Certificate and deducted from the total rent paid.

YOU MUST COMPLETE ALL LINES. IF NONE, ENTER "0".		Dollars	Cents
4. What was the amount of rent per month? (Include only the amount charged for rental. Do not include security deposits or amounts paid for food, medicine, medical care, or personal care.) If your rental amounts changed during the year, please explain in the space provided.	4.		600.00
5. How much of the monthly rental amount was paid or subsidized by a governmental agency?	5.		100.00
6. Total monthly amount of rent paid. (Subtract Line 5 from Line 4.)	6.		500.00
7. Number of months unit was occupied by the claimant in 2024. (If less than 12 months, please explain in the space provided.)	7.	12	
8. What was the total rent paid in 2024 by the claimant? (Multiply Line 6 by Line 7.) Enter the amount here and on Line 16 of the claim form or the appropriate line(s) of Schedules D, E, or F.	8.		6,000.00

LANDLORD'S SIGNATURE

All renters must ensure the PA-1000 RC is signed by the landlord or authorized agent.

UNABLE TO OBTAIN A LANDLORD'S SIGNATURE

If they are unable to obtain a signature, they must provide a fully completed PA-1000 RC, filled out by the claimant, along with:

- A completed and notarized Occupancy Affidavit stating the reason the landlord's signature could not be obtained, or
- Copies of rent receipts or rent ledger(s) signed by the landlord or authorized agent which include the applicant'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 the amounts provided for periods in which rent receipts are submitted.

! **IMPORTANT:** All figures should be filled in on Lines 1 through 8 of the schedule as well as the rental unit type.

SCHEDULE A, DECEASED CLAIMANT AND/OR MULTIPLE HOME PRORATIONS

myPATH has two questions which will prompt you to complete Schedule A:

- “Has the claimant owned and lived in more than one home this year?”
- “Is the claimant filing on behalf of a decedent?”

Schedule A is to be used only by a property owner who did not own and occupy a single residence for the entire year or for an owner that died during the application year and an application is being filed on behalf of the deceased property owner.

Schedule A is required when an applicant:

- Owned and occupied a residence during the application year and sold the residence and bought another residence in which they resided for the remainder of the application year;
- Owned and occupied a residence, sold the residence and then moved into a rental or other unit which they do not own;
- Or, moved from a rental or other unit into a residence which they owned and occupied;
- Died during the application year and any of the previous situations applied.

IMPORTANT: FILL IN FORM MUST BE DOWNLOADED ONTO YOUR COMPUTER PRIOR TO COMPLETING

PA SCHEDULE A 2505410056
 Deceased Claimant and/or Multiple Home Prorations
 PA-1000 A.03.25 (F) PA Department of Revenue **2025** OFFICIAL USE ONLY

Name as shown on PA-1000 Social Security Number

You may make photocopies of this form as needed.

START →

If you owned, paid the property taxes on, and resided in a Pennsylvania located home during 2025, then sold that residence and bought another Pennsylvania located home, paid the property taxes on and resided in that home for the remainder of the year, fill in the appropriate dates for each residence. Complete the address and occupancy dates along with Lines 1 through 5 for each home in the applicable columns. If you owned, paid the property taxes on, and resided in a Pennsylvania located home during 2025, then sold the property and moved into a rental property and paid rent or if you lived in a rental property and paid rent, then bought a Pennsylvania located home, paid the property taxes and resided in that home for the remainder of the year, complete the address and occupancy dates and complete the information for the First Home column on Lines 1 through 5 for the portion of the year that you owned your home. You should also complete a PA Rent Certificate for the portion of the year that you rented a Pennsylvania located rental property. NOTE: If you resided part of the year in a home located outside PA, do not claim the property tax paid for that period. Enter zero in the appropriate column on Line 1.

Additionally, if a deceased individual owned, paid property taxes on, and resided in a Pennsylvania located home during 2025 and died during the claim year, complete the address and occupancy dates and complete the information for the First Home column for Lines 1 through 5. If the deceased previously owned another Pennsylvania located home before owning the Pennsylvania located home he or she was living in preceding death, complete the address and occupancy dates along with Lines 1 through 5 for both columns of the form. If the deceased resided part of a year outside PA, do not claim the property tax paid for that period. Enter zero in the appropriate column on Line 1. If the deceased paid property taxes and resided in a Pennsylvania located home during 2025, then sold the property, moved into a rental property, and paid rent; or if the deceased lived in a rental property and paid rent, then bought a Pennsylvania located home, paid the property taxes and resided in that home for the remainder of his or her life, complete the address and occupancy dates and complete the information for the First Home column for Lines 1 through 5 for the portion of the year that the deceased owned the home. The surviving spouse, estate, or personal representative claiming the rebate on behalf of the deceased should also complete a PA Rent Certificate for the portion of the year the deceased rented a Pennsylvania located rental property.

Total taxes paid on Line 1 for the First Home Column includes the amount of property taxes paid by the claimant directly or on the claimant's behalf from an escrow account for a claimant that owned the first home as of Jan. 1 of the claim year. For first homes purchased during the claim year, include the amount of property taxes paid by the claimant directly or on the claimant's behalf from an escrow account and the total property taxes, before any pro-rata allocation of the property taxes, from a HUD-1 Closing Statement from the purchase of the property. Total taxes paid on Line 1 for the Second Home Column includes the amount of property taxes paid by the claimant directly or on the claimant's behalf from an escrow account and the total property taxes, before any pro-rata allocation of the property taxes, from a HUD-1 Closing Statement from the purchase of the property.

Street address (First Home)	State		ZIP Code	If the deceased owned and occupied this home from: Month ____ Day ____ 2025 until Month ____ Day ____ 2025	
Street address (Second Home)	State		ZIP Code	If the deceased owned and occupied this home from: (Date moved into this home): Month ____ Day ____ 2025 until Month ____ Day ____ 2025	
City or Post Office	State		ZIP Code		
	First Home		Second Home		
1. Total property taxes paid on each home. See above instructions.	\$		\$		
2. Number of days you or the deceased owned and occupied each home.					
3. Percentage of the year that you or the deceased owned and occupied each home. Divide Line 2 by the number of days in the claim year (365 or 366). Round to two decimal places.					
4. Multiply Line 1 by Line 3.	\$		\$		
5. Total property taxes paid. Add Line 4 for both homes. Enter the amount on Line 14 of your or the deceased's claim form or the next schedule you or the deceased must complete.	\$		\$		

2505410056

Reset Entire Form TOP OF PAGE PRINT

NOTE: If the applicant owned and occupied more than one home as their principal residence, proof of the taxes paid on each home must be submitted.

If only one owned property is involved, the full address of the residence along with the dates the property was owned and occupied by the applicant, or the deceased, should be entered in the top area provided on the schedule.

If the applicant or deceased sold and bought another residence that was owned and occupied, the address of the most recent home should be entered under the previously owned home along with the dates this property was owned and occupied. This most recently bought home will most likely correspond to the address on the front of the application.

If the applicant or deceased owned and occupied a principal residence for part of the year and rented for the other portion in a qualifying rental unit, the applicant or deceased is an owner and a renter and should fill in the appropriate oval in Section II of the PA-1000.

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 applicant purchased and occupied a second home after selling the first one.



SUPPORTING SCHEDULES

Often the amount of taxes paid will appear on the settlement sheet(s) and may be used as proof of payment.

Total taxes paid for the First Home Column includes the amount of property taxes paid by the applicant directly or on the applicant's behalf from an escrow account for an applicant that owned the first home as of Jan. 1 of the application year. For first homes purchased during the application year, include the amount of property taxes paid by the applicant directly or on the applicant's behalf from an escrow account and the total property taxes, before any pro-rata allocation of the property taxes, from a HUD-1 Closing Statement from the purchase of the property.

Total taxes paid for the Second Home Column includes the amount of property taxes paid by the applicant directly or on the applicant's behalf from an escrow account and the total property taxes, before any pro-rata allocation of the property taxes, from a HUD- 1 Closing Statement from the purchase of the property.

Line 2:

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

Line 3:

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

Line 4:

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

Line 5:

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

SCHEDULE B, WIDOW OR WIDOWER PRORATIONS

This schedule is to be filed by property owners and renters who were a widow or widower and remarried during the application year, are filing as a widow or widower age 50 to 64 and filled in Oval C in Section II, Number 2 on the front of the PA-1000. The date the applicant remarried must be indicated.

Widow/Widower SCHEDULE B. If you were a widow or widower age 50 to 64 during 2025, and you remarried, use this schedule to determine the percentage of the year for which you qualify for a Property Tax or Rent Rebate.

Date you remarried: Month ____ / Day ____ / 2025

- 1. Total property tax or rent that you paid in 2025. If you were an owner and completed Schedule A, enter the amount from Line 5. If you were a renter, enter the amount from Line 8 of Schedule RC. 1. \$
 - 2. Number of days you were a widow or widower during 2025 2.
 - 3. Percentage of the year you were a widow or widower. Divide Line 2 by the number of days in the claim year (365 or 366). Round to two decimal places. 3.
 - 4. Eligible property taxes or rent paid. Multiply Line 1 by Line 3. Enter this amount on the next schedule you must complete or 4. \$
- a) If an owner, enter the amount on Line 14 of your claim form.
b) If a renter, enter the amount on Line 16 of your claim form.

Line 1:
Enter the amount of property tax and/or rent paid during the application year. If the applicant is a property owner and was required to complete PA-1000 Schedule A, the amount from Line 5 of that schedule should be used.

Line 2:
Enter the number of days the applicant was a widow or widower during the application year.

Line 3:
Enter the percentage of the year the applicant was a widow or widower by dividing the amount on Line 2 by the number of days in the application year (365 or 366). Round the percentage to two decimal places.

Line 4:
Multiply the eligible amount of property taxes or rent paid from Line 1 by the percentage factor on Line 3. This represents the property taxes or rent paid during the time the applicant was a widow or widower. If the applicant is a property owner and PA-1000 Schedules E and/or F do not apply, enter this figure on Line 14 of the PA-1000 application form. If filing as a renter and PA-1000 Schedules D, E, and/or F do not apply, enter this figure on Line 16 of the PA-1000 application. In either case, if one of the succeeding schedules does apply, the amount should be placed on the appropriate line of that schedule.



SUPPORTING SCHEDULES

SCHEDULE D, PUBLIC ASSISTANCE PRORATIONS

If filing as a renter, myPATH will ask the question, “Has the claimant received cash public assistance?” If the applicant received cash public assistance during the year, they should answer yes to this question. This will populate Schedule D, which allows you calculate how much rent can be claimed by the applicant.

This schedule is to be used only by renters who personally received cash public assistance during the application year. If the applicant received cash public assistance for the entire year, they are not eligible to receive the rent rebate and should not file a PA-1000 application form, unless they also qualified as a property owner. Do not include SSI, food stamps, Department of Public Assistance payments for Medicare, or other such noncash relief supplied by a government agency when accounting for cash public assistance.

If one spouse receives cash public assistance it may not disqualify the other spouse; however, cash public assistance received by the non-applicant 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 applicant must also be included on Line 11d of the PA-1000.



NOTE: If a customer received cash public assistance during the application year, they should also include the Compass Letter issued by DHS.

Renter SCHEDULE D. Renters who received cash public assistance are not eligible for rebates for those months when they received that assistance. If you received cash public assistance during any part of 2025, use this schedule to determine the amount of rent for which you qualify for a rebate. **IMPORTANT:** If you received cash public assistance for **all** of 2025, you may not claim a rebate.

1. Total number of months during which you received cash public assistance: 1.

NOTE: If you received cash public assistance for a full year, you may not claim a rebate.

2. Total rent that you paid in 2025 from Line 8 of Schedule RC, or if you completed Schedule B, enter the result from Line 4 of Schedule B. 2. \$

3. Total rent you paid during the months that you received cash public assistance. 3. \$

4. Eligible rent paid. Subtract Line 3 from Line 2. Enter this amount on the next schedule you must complete, or on Line 16 of your claim form. . . . 4. \$

Line 1:
Enter the number of months which the applicant 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:
Total rent you paid during the months that you received cash public assistance.

Line 4:
Subtract the amount entered on Line 3 from the amount entered on Line 2 and enter this amount on Line 16 of the PA-1000 application, unless PA-1000 Schedule E or F applies, in which case this figure will be entered on Line 1 of either of those schedules.

SCHEDULE E, BUSINESS USE PRORATIONS

myPATH will ask the question, “Has the claimant used their home for purposes other than their personal residence?” If the applicant rented or used a portion of their home for business purposes, you should answer yes to this question. This will populate the Schedule E, which allows you to determine what portion of the home was used as a personal residence. This figure will be used to determine the amount of rent or taxes that can be claimed.

This schedule is 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 applicant 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 applicant must include a PA-40 Schedule C, PA-40 Schedule F, federal Schedule C, federal Schedule F, etc.

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

Owner/Renter SCHEDULE E. You must complete this schedule if you also used part of your homestead for a purpose other than your personal residence.

- If you operated a business in part of your home, you must submit a 1040 Schedule C or PA-40 Schedule C.
- If you rented part of your home to others, you must submit a 1040 Schedule E or PA-40 Schedule E.

1. Total property taxes or rent paid on your residence in 2025. Enter the amount of your total property taxes paid or total rent paid from Line 8 of Schedule RC, or, if you completed Schedule A, B, or D, enter the result from that schedule. 1. \$

2. Enter the percentage of your home that you used as your residence from the chart below. 2. . or %

3. Eligible property taxes or rent paid. Multiply Line 1 by Line 2. Enter this amount on the next schedule you must complete or. 3. \$

a) If an owner, enter the amount on Line 14 of your claim form
b) If a renter, enter the amount on Line 16 of your claim form

CHART OF PERSONAL USE PERCENTAGE	20%	25%	30%	33%	40%	50%	67%	75%	80%	90%	____% Other percentage
	0.20	0.25	0.30	0.33	0.40	0.50	0.67	0.75	0.80	0.90	. ____

Line 1:
Enter the total amount of property taxes or rent paid on the entire residential property for the application 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:
Enter the percentage of the residential property the applicant used for their personal living quarters (including those of other household members) and enter the decimal equivalent.

Line 3:
Multiply Line 1 by Line 2 to determine the amount of taxes or rent attributable to the applicant’s personal residence. If this is being used to determine the eligible property tax, enter this figure on Line 14 of the PA-1000 application form. If this is being used to determine the eligible rent, enter this figure on Line 16 of the PA-1000 application form. If PA-1000 Schedule F applies, enter the figure on Line 1 of that schedule.

Line 1:

Enter the total amount of property taxes or rent paid on the residence for the application 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 applicant's percentage. Generally, this is calculated by dividing the number of owners/renters that qualify as applicants 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. Spouses are generally considered one entity. If one or more of the persons listed on the deed has died, proof of how their portion(s) were distributed must be provided. If more than the

applicant 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 qualifications.

Line 3:

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

CHANGING AN APPLICATION

CONTACTING THE DEPARTMENT



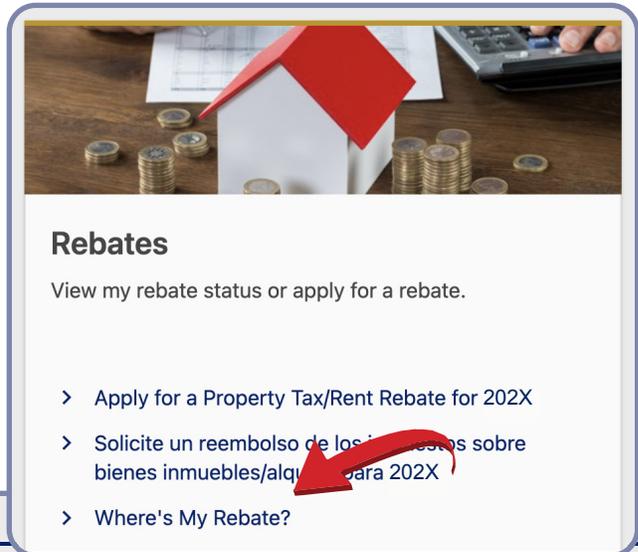
CONTACTING THE DEPARTMENT

CHECKING REBATE STATUS

Before contacting the department, check the status of a customer’s application online or over the phone. To use these services, you will need the primary applicant’s SSN, date of birth, and application year. Please note that the status is only updated once a day regardless of which service that you use. Below you will find an explanation of each status along with guidance of what you should do for each status.

WHERE’S MY REBATE ONLINE

To check the status of a PTRR application online, simply visit myPATH.pa.gov and locate the **Rebates** panel from the homepage. This is a non-logged in feature, meaning you do not need to create a myPATH username or password. Click the hyperlink that says **Where’s my Rebate?** and you will be prompted to enter the applicant’s information. Please note that if incorrect information is entered into the system, the account will be locked for 24 hours. You or the customer will need to try again the following day.



Where's My PA Property Tax/Rent Rebate?

Claim year 2022	Date of birth * Required	Social Security Number * Required
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Search

WHERE’S MY REBATE OVER THE PHONE

If you or your customer would prefer to call the automated phone line to check the rebate status, you are welcome to do so 24 hours a day, 7 days a week. The phone number to call is 1-888-PATAXES (728-2937). Like the online option, you will need to applicant’s information. Entering incorrect information will lock the account for 24 hours.

OBTAINING A COPY OF THE APPLICATION

COPIES OF ELECTRONICALLY FILED APPLICATIONS

Please keep in mind that if the Property Tax/Rent Rebate application is submitted electronically, you can print a copy upon submission. In addition, if you know the email address that was used for filing and the confirmation code, you can use the **Find a Submission** feature from the myPATH homepage to obtain a copy. Simply visit **myPATH.pa.gov** and locate the **Additional Services** panel. From there, select the **Find a Submission** hyperlink.

Find a Submission

Search for an Existing Submission

Email *
Required

Confirmation Code *
Required

Cancel Submit

Additional Services
Additional myPATH services for taxpayers

- > Respond to a Letter
- > Find a Submission
- > Tax Due Dates
- > Download Forms W-2G
- > Penalty & Interest Calculator
- > Track My Inheritance Tax Return

Next, you will enter the email address used at the time of filing and the confirmation code. Upon clicking **Submit**, you will be taken to the summary screen. Locate the **Print** hyperlink in the top right-hand corner.

You will be presented with a copy of the Property Tax/Rent Rebate application exactly as filed.

2022 Property Tax/Rent Rebate Application

Submitted
Confirmation # 0-000-155-316
Submitted 20-Jan-2024 15:12:51

> Delete
> Print

2022 Property Tax/Rent Rebate Application

Summary

Summary

Claimant Name : DOE, JOHN
Email : jochriseme@pa.gov
Address : 320 MARKET ST HARRISBURG PA 17101-2225
Expected Rebate : \$500.00

As a side note, some individuals struggle with checking their rebate status because they are not entering the correct information. You can use this copy of the application to fill in the necessary information.

2022 Property Tax/Rent Rebate Application

Period Submitted: 31-Dec-2022 to 20-Jan-2024
Confirmation #: 0-000-155-316

Taxpayer
Name: DOE, JOHN
Address: 320 MARKET ST HARRISBURG PA 17101-2225
Phone Number: (717)425-2874
Email: jochriseme@pa.gov
Date of Birth: 1/1/1950
Claimant SSN: ***-**-4789

Summary

1. Filing Rebate as:	Property Owner	
2. I Certify that (a) of 31-Dec-2022, I am a:	Claimant age 65 or older	\$0.00
3. Filing on behalf of a decedent:	No	\$0.00
4. Social Security, SSI and SSP Income:		\$10,000.00
5. Railroad Retirement Tier 1 Benefits:		\$0.00
6. Total Benefits from Pension Annuity IRA Distributions and Railroad Retirement Tier 2 (Not including federal veterans' disability payments or state veterans' payments):		\$0.00
7. Interest and Dividend Income:		\$0.00
8. Loss or Gain on Sale or Exchange of Property:		\$0.00
9. Net Rental Income or Loss:		\$0.00
10. Net Business Income or Loss:		\$0.00
Other Income:		
11a. Salaries, wages, bonuses, commissions, and estate and trust income:		\$0.00
11b. Gambling and Lottery winnings, including PA Lottery winnings, prize winnings and the value of other prizes:		\$0.00
11c. Value of inheritances, alimony and spousal support:		\$0.00
11d. Cash public assistance/relief, Unemployment compensation and workers' compensation, except Section 106(c) benefits:		\$0.00
11e. Gross amount of loss of time insurance benefits and disability insurance benefits, and life insurance benefits, except the first \$5,000 of total death benefit payments:		\$0.00
11f. Gifts of cash or property totaling more than \$300, except gifts between members of a household:		\$0.00
11g. Miscellaneous income and annualized income amount:		\$0.00

Rebate

Benefits:	\$0.00
	\$10,000.00
	\$3,000.00
	\$500.00

Dauphin Harrisburg City



CONTACTING THE DEPARTMENT

RESPONDING TO A LETTER

If it is determined that additional information is needed, the department will send a request for information notice to the applicant. Letters can also be retrieved by creating a myPATH account for the customer.

We strongly encourage applicants to provide the requested documentation via myPATH. This is the best way to get the information into our system as it indexes directly to the applicant's account and posts into the processing workflow.

USING myPATH

To expedite processing of the correspondence, go to myPATH.pa.gov and then go to **Respond to a Letter** under the **Additional Services** panel and enter the letter ID and their Social Security number. This is the fastest and most efficient way to interact with the department. Once the information has been submitted, a confirmation number will be provided, and you can use this confirmation number when requesting information from the Office of Legislative Affairs.

FILE FORMATS SUPPORTED

Documents submitted electronically via myPATH must be converted to the following formats to be able to be uploaded: **PDF, jpeg, jpg, png, gif, tiff, rtf**

OTHER

If you cannot use myPATH to submit the correspondence, you can also fax or email the responses to the department. You should use the department's notice as the first page of your email attachment or fax to ensure the correspondence is linked to the correct account.

- o Fax Number: 717-783-5404
- o Email: RA-RVBITPTRRFAX@pa.gov



IMPORTANT: Documents submitted through the fax or email listed above must be converted to a PDF format. Also, a copy of the letter should be included with the submission to ensure the information is attached to the correct account.

Additional Services
Additional myPATH services for taxpayers

- > Respond to a Letter
- > Find a Submission
- > Tax Due Dates
- > Download Forms W-2G
- > Penalty & Interest Calculator
- > Track My Inheritance Tax Return



NOTE: The Find a Submission option cannot be used to check the status of a response to a letter submitted through the Respond to a Letter feature. If an applicant calls either the Customer Experience Center or automated phoneline, we will not be able to provide a status on a submission until it is posted in our system.

APPEALS

Applicants/taxpayers may receive an adjustment summary/denial notice regarding their Property Tax/Rent Rebate application. It is important to note that once a denial notice has been issued, we cannot make any adjustments to the application, as only the Board of Appeals has the authority to make the adjustment(s). The denial notice will state that they do not qualify, and then provide a reason. The Summary section of the notice will show the reported rebate amount, as well as the adjusted value. The How to file an Appeal section will give instruction as well as a timeline if the applicant disagrees with the notice.

- Applicants have 90 days from the issuance date listed on the denial notice to file an appeal

To file an appeal, the applicant will need to either:

- Submit form REV-65 to the following address:

BOARD OF APPEALS

PO BOX 281021

HARRISBURG PA 17128-1021

- File an appeal online via the Online Petition Center – revenue.pa.gov/TaxAppeals

Applicants can include supporting documentation, or written statements with their appeal. Contrary to many taxpayer’s belief, filing an appeal is free, and does not require legal or professional representation. Hearings can be requested by the petitioner or as required by the Board. Once an applicant has filed an appeal, a reviewing officer/examiner from the Board of Appeals will review the petition to ensure that it was filed within the appeal window. If an applicant disagrees with the decision of the Board of Appeals, they can then file an appeal with the Board of Finance and Revenue.

RESOURCES



RESOURCES

The Department of Revenue has created several resources to help serve our customers. These documents, along with other information, can be easily located at revenue.pa.gov/ptrr.

REVENUE411 VIDEOS

Filing a PA-1000 Property Tax/Rent Rebate Application	https://www.youtube.com/watch?v=3p-UnjCNpXM
Responding to a Letter	https://www.youtube.com/watch?v=Qb_hx6cGI-g
Where's My Rebate	https://www.youtube.com/watch?v=dIO3rg3gNiE

PTRR FORMS ORDERING

To help reduce the costs, along with many other benefits, we recommend all customers file their PTRR application online via myPATH.pa.gov. You can apply directly from the homepage without creating a username or password. Additionally, all applications receive a confirmation code immediately upon submission to support proof of filing.

SPANISH FORMS

A Spanish version of the PA-1000 instruction booklet is available at revenue.pa.gov/ptrr. In addition, a Spanish version of the PA-1000 application will be available on the **Rebates** panel of our myPATH portal beginning January of 2024.



Rebates
View my rebate status or apply for a rebate.

HOW TO OBTAIN FORMS

To obtain forms, there are various options available:

1. File via myPATH:
myPATH.pa.gov
2. Download and print the form from our website:
revenue.pa.gov/ptrr
3. Order Forms Online to be mailed to you:
revenue.activeorders.com/StoreFront/Shopping.aspx
4. Email Requests for Forms:
ra-forms@pa.gov
5. Automated 24-hour Forms Ordering Message Service:
1-800-362-2050.
6. Written Requests:

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

PTRR FORMS GUIDE

The following forms are available at revenue.pa.gov/prr. However, we recommend that you use the online application available at myPATH.pa.gov.

FORM	DESCRIPTIONS
PA-1000	PTRR application form
PA-1000 Booklet	Pennsylvania Property Tax or Rent Rebate Program Instruction Booklet
PA-1000 Booklet (ESPAÑOL)	Pennsylvania Property Tax or Rent Rebate Program Instruction Booklet – Spanish Version
PA-1000 RC	Rent Certificate and Rental Occupancy Affidavit. (This is required for all renters.)
PA-1000 Schedule A	Used if applicant owned more than one home or passed away during the application year.
PA-1000 Schedule B/D/E	(B) Used if applicant was a widow or widower age 50 to 64 and remarried during the application year (D) Used when renter receives cash public assistance (E) Used when part of the homestead was for purposes other than residential such as an in-home business or rental income.
PA-1000 Schedule F/G	(F) Used to prorate taxes or rent when more than one eligible person is on the deed or lease (G) Used to annualize income of deceased applicants
PA-1000 PS	Physician’s Statement of Permanent and Total Disability
DEX-41	Application for Property Tax/Rent Rebate due the Decedent
DEX-93	Individual Taxes Correspondence Sheet
REV-65	Board of Appeal Petition Form



RESOURCES

PTRR PROOF DOCUMENT CHECKLIST

First Time Filer:

Were you or your spouse 65 years or older on December 31 of the application year? Y N

If yes, you must submit proof of age (see table below for acceptable proof of age)

Were you a widow/widower and 50-64 years old by December 31 of the application year? Y N

If yes, you must submit proof of age (see table below for acceptable proof of age)

If yes, you must submit a copy of your spouse’s death certificate

Were you permanently disabled and 18-64 years old by December 31 of the application year? Y N

If yes, you must submit proof of age (see table below for acceptable proof of age)

If yes, you must submit proof of permanent disability (see table below for acceptable proof of disability)

*If you were denied Social Security disability, you do not qualify under the permanently disabled category



NOTE: If you selected “No” for all three of the above questions, you are not eligible for a rebate.

Are you completing an application for Property Tax/Rent Rebate due a decedent? Y N

If yes, you must submit a completed DEX-41



NOTE: To determine if a deceased individual is eligible for a rebate, the application must also include an annualized income amount in the calculation of total household income. See Schedule G, specifically the instructions for Line 11g, for information on the calculation of annualized income to be included in household income.

IMPORTANT: A copy of the death certificate must also be included with the application.

Acceptable Proof of Age:

- Birth Certificate
- Blue Cross or Blue Shield 65 Special Card
- Church Baptismal Record
- Driver’s License of PA Identification Card
- Hospital Birth Record
- Naturalization/Immigration Paper (if age shown)
- Military Discharge Paper (if age shown)
- Medicare Card
- PACE/PACENET Card
- Passport

Acceptable Proof of Permanent Disability:

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

Rebate Type:

Were you a property owner the entire application year? Y N

If yes, you must submit proof of real estate taxes paid (see table below for acceptable proof of taxes paid).

Were you a renter the entire application year? Y N

If yes, you must submit a completed PA-1000 Schedule RC (see table below for acceptable proof of rent paid).

Were you an owner/renter during the application year? Y N

If yes, you must submit proof of both real estate taxes and a completed PA-1000 Schedule RC.



NOTE: If you selected “No” for all three of the above questions, you are not eligible for a rebate.

Acceptable Proof of Rent Paid:

A renter must submit a fully completed PA-1000 RC, Rent Certificate, filled out by the landlord(s), for each place they rented during the year. The landlord or their authorized agent should complete Lines 1 through 8 and complete the Landlord’s Oath.

If the renter cannot get their landlord complete the Landlord’s Oath, a completed PA Rent Certificate along with the notarized Occupancy Affidavit must be included.

Alternatively, they can submit a completed PA Rent Certificate along with copies of their rent receipts for each period in which they paid the rent. However, the receipts must include the landlord or agent’s signature, the full amount of rent paid, the applicant’s name, and the complete address of the rental property. Rent receipts will not be accepted on their own.

Acceptable Proof of Taxes Paid:

- If you cannot provide a receipted copy of your property tax bill, the department will accept a copy of the tax bill, along with a copy of both sides of the cancelled check used to pay your taxes.
- If your name does not appear on the tax bills, proof of ownership must be submitted. Examples include a copy of the deed, trust, will or decree of distribution.
- If the address is not on the receipted bill or mortgage statement, you must also submit a letter from your tax collector or mortgage company verifying your home address.
- If there are multiple owners listed on the tax bills (other than the spouse or minor child). You will need to complete a PA-1000 Schedule F.



IMPORTANT: Required documents must submitted with the application. If you are filing electronically myPATH will accept the following file types: pdf, jpeg, jpg, png, gif, and tiff. If your documents are not able to be electronically uploaded, you will have to file a paper application.



FILE ONLINE WITH EASE
SCAN HERE TO LEARN HOW!



RESOURCES

For your convenience, the following questions pertaining to income are organized in the order that the income should be reported on the PA-1000 application.

Did you receive any of the following income during the application year?

Social Security, SSI, and/or SSP Y N

- If yes and you are using a PA address, you are not required to submit proof of this income
- If yes and you are not using a PA address, you must submit a copy of your SSA-1099

Railroad Retirement Tier 1 Benefits Y N

- If yes, you must submit a copy of your RRB-1099

Pension, an Annuity, or an IRA Distribution Y N

- If yes, you must submit a copy of your 1099-R

Railroad Retirement Tier 2 benefits Y N

- If yes, you must submit a copy of your RRB-1099

Interest Income Y N

- If yes, you must submit a copy of your 1099-INT or a copy of your PA-40

Dividend Income Y N

- If yes, you must submit a copy of your 1099-DIV or a copy of your PA-40

Gain (or a Loss) on the Sale or Exchange of Property Y N

- If yes, you must submit a copy of your PA-40 Schedule D or a copy of your RK-1

Income (or a Loss) from Rent, Royalty, Patents, or Copyrights Y N

- If yes, you must submit a copy of your PA-40 Schedule E or a copy of your RK-1

Income (or a Loss) from Business or Farming Y N

- If yes, you must submit a copy of your PA-40 Schedule C, PA-40 Schedule F, or a copy of your RK-1

Wages, Salaries, Bonuses, and/or Commissions Y N

- If yes, you must submit a copy of your W-2 or a copy of your PA-40

Income from an Estate or Trust Y N

- If yes, you must submit a copy of your RK-1 or a copy of your PA-40 and Schedule J

Gambling/Lottery Winnings (including PA Lottery winnings, prize winnings, and the value of other prizes) Y N

- If yes, you must submit a copy of your W-2G, Win/Loss statement, PA-40 or other statements verifying the income/cash value of the income received

Inheritance, Alimony, and/or Spousal Support Y N

- If yes, you must submit proof of the income received

Cash Public Assistance during the entire application year? Y N

- If yes, you are not eligible to apply for a rebate

Cash Public Assistance during part of the application year?

Y N

If yes, you must submit copies of your Department of Human Services cash assistance statements

Unemployment Compensation

Y N

If yes, you must submit a copy of your UC-1099-G

Workers' Compensation

Y N

If yes, you must submit proof of the income received

Insurance Benefits - Loss of Time, Disability, and/or Life (may exclude the first \$5,000 of death benefit payments)

Y N

If yes, you must submit proof of the income received

Benefit Payments from the Federal Civil Service Retirement System that are included in your eligibility income?

Y N

If yes, you must submit a copy of your 1099-R and you should report the amount listed on the PA-1000



IMPORTANT: If the customer does not have supporting documentation to verify income received, an explanation should be submitted with the application.

**TABLES AND
DISTRICT OFFICES**

SCHOOL DISTRICT CODE

ADAMS	01
Bermudian Springs.....	01110
Conewago Valley.....	01160
Fairfield Area.....	01305
Gettysburg Area.....	01375
Littlestown Area.....	01520
Upper Adams.....	01852
ALLEGHENY	02
Allegheny Valley.....	02060
Avonworth.....	02075
Baldwin Whitehall.....	02110
Bethel Park.....	02125
Brentwood Borough.....	02145
Carlynton.....	02160
Chartiers Valley.....	02175
Clairton City.....	02190
Cornell.....	02210
Deer Lakes.....	02225
Duquesne City.....	02250
East Allegheny.....	02280
Elizabeth Forward.....	02315
Fort Cherry.....	02320
Fox Chapel Area.....	02391
Gateway.....	02410
Hampton Township.....	02460
Highlands.....	02475
Keystone Oaks.....	02500
McKeesport Area.....	02600
Montour.....	02630
Moon Area.....	02634
Mount Lebanon.....	02640
North Allegheny.....	02685
Northgate.....	02687
North Hills.....	02690
Penn Hills.....	02735
Penn-Trafford.....	02740
Pine-Richland.....	02100
Pittsburgh.....	02745
Plum Borough.....	02750
Quaker Valley.....	02775
Riverview.....	02820
Shaler Area.....	02830
South Allegheny.....	02865
South Fayette Township.....	02870
South Park.....	02875
Steel Valley.....	02883
Sto-Rox.....	02885
Upper Saint Clair Township.....	02920
West Allegheny.....	02940
West Jefferson Hills.....	02955
West Mifflin Area.....	02960
Wilkinsburg Borough.....	02980
Woodland Hills.....	02990
ARMSTRONG	03
Allegheny Clarion Valley.....	16030
Apollo-Ridge.....	03060
Armstrong.....	03085
Freeport Area.....	03305
Karns City Area.....	10360
Kiski Area.....	65440
Leechburg Area.....	03450
Redbank Valley.....	16800
BEAVER	04
Aliquippa Borough.....	04050
Ambridge Area.....	04070
Beaver Area.....	04120
Big Beaver Falls Area.....	04150
Blackhawk.....	04160
Central Valley.....	04200
Ellwood City Area.....	37200
Freedom Area.....	04285
Hopewell Area.....	04410
Midland Borough.....	04530
New Brighton Area.....	04565
Riverside Beaver County.....	04585
Rochester Area.....	04690
South Side Area.....	04740
Western Beaver County.....	04930
BEDFORD	05
Bedford Area.....	05100
Chestnut Ridge.....	05150
Claysburg-Kimmel.....	07150
Everett Area.....	05300

SCHOOL DISTRICT CODE

Northern Bedford County.....	05600
Tussey Mountain.....	05800
BERKS	06
Antietam.....	06050
Boyetown Area.....	06075
Brandywine Heights Area.....	06085
Conrad Weiser Area.....	06110
Daniel Boone Area.....	06150
Exeter Township.....	06200
Fleetwood Area.....	06250
Governor Mifflin.....	06300
Hamburg Area.....	06350
Kutztown Area.....	06400
Muhlenberg Township.....	06550
Oley Valley.....	06650
Reading.....	06700
Schuylkill Valley.....	06750
Tulpehocken Area.....	06800
Twin Valley.....	06810
Upper Perkiomen.....	46860
Wilson.....	06910
Wyomissing.....	06935
BLAIR	07
Altoona Area.....	07050
Bellwood Antis.....	07100
Claysburg-Kimmel.....	07150
Holidaysburg Area.....	07350
Spring Cove.....	07750
Tyrone Area.....	07800
Williamsburg Community.....	07900
BRADFORD	08
Athens Area.....	08050
Canton Area.....	08100
Northeast Bradford County.....	08300
Sayre Area.....	08600
Towanda Area.....	08650
Troy Area.....	08665
Wyalusing Area.....	08900
BUCKS	09
Bensalem Township.....	09100
Bristol Borough.....	09130
Bristol Township.....	09135
Centennial.....	09200
Central Bucks.....	09210
Council Rock.....	09235
Easton Area.....	48330
Morrisville Borough.....	09720
Neshaminy.....	09750
New Hope Solebury.....	09760
North Penn.....	46570
Palisades.....	09800
Pennridge.....	09810
Pennsbury.....	09820
Quakertown Community.....	09840
Souderton Area.....	46710
BUTLER	10
Allegheny Clarion Valley.....	16030
Butler Area.....	10125
Freeport Area.....	03305
Karns City Area.....	10360
Knoch.....	10780
Mars Area.....	10500
Moniteau.....	10535
Seneca Valley.....	10790
Slippery Rock Area.....	10750
CAMBRIA	11
Blacklick Valley.....	11060
Cambria Heights.....	11120
Central Cambria.....	11130
Conemaugh Valley.....	11140
Ferndale Area.....	11200
Forest Hills.....	11220
Glendale.....	17300
Greater Johnstown.....	11250
Northern Cambria.....	11450
Penn Cambria.....	11600
Portage Area.....	11630
Richland.....	11650
Westmont Hilltop.....	11850
Windber Area.....	56910
CAMERON	12
Cameron County.....	12270

SCHOOL DISTRICT CODE

CARBON	13
Hazleton Area.....	40330
Jim Thorpe Area.....	13500
Lehigh Area.....	13550
Palmerton Area.....	13650
Panther Valley.....	13660
Weatherly Area.....	13900
CENTRE	14
Bald Eagle Area.....	14100
Bellefonte Area.....	14110
Keystone Central.....	18360
Penns Valley Area.....	14700
Philipsburg-Osceola Area.....	17700
State College Area.....	14800
Tyrone Area.....	07800
CHESTER	15
Avon Grove.....	15050
Coatesville Area.....	15190
Downingtown Area.....	15200
Great Valley.....	15350
Kennett Consolidated.....	15400
Octorara Area.....	15650
Owen J. Roberts.....	15660
Oxford Area.....	15670
Phoenixville Area.....	15720
Spring-Ford Area.....	46730
Tredyffrin Easttown.....	15780
Twin Valley.....	06810
Unionville-Chadds Ford.....	15850
West Chester Area.....	15900
CLARION	16
Allegheny Clarion Valley.....	16030
Armstrong.....	03085
Clarion Area.....	16120
Clarion-Limestone Area.....	16170
Keystone.....	16650
North Clarion County.....	16750
Redbank Valley.....	16800
Union.....	16900
CLEARFIELD	17
Clearfield Area.....	17100
Curwensville Area.....	17180
Dubois Area.....	17200
Glendale.....	17300
Harmony Area.....	17350
Moshannon Valley.....	17500
Philipsburg-Osceola Area.....	17700
Purchase Line.....	32730
West Branch Area.....	17900
CLINTON	18
Jersey Shore Area.....	41400
Keystone Central.....	18360
West Branch Area.....	17900
COLUMBIA	19
Benton Area.....	19100
Berwick Area.....	19110
Bloomsburg Area.....	19120
Central Columbia.....	19150
Millville Area.....	19500
Mount Carmel Area.....	49510
North Schuylkill.....	54500
Southern Columbia Area.....	19750
CRAWFORD	20
Conneaut.....	20103
Corry Area.....	25145
Crawford Central.....	20135
Jamestown Area.....	43360
Penncrest.....	20470
Titusville Area.....	61720
Union City Area.....	25910
CUMBERLAND	21
Big Spring.....	21050
Camp Hill.....	21100
Carlisle Area.....	21110
Cumberland Valley.....	21160
East Pennsboro Area.....	21250
Mechanicsburg Area.....	21650
Shippensburg Area.....	21800
South Middleton.....	21830
West Shore.....	21900
DAUPHIN	22
Central Dauphin.....	22140
Derry Township.....	22175

SCHOOL DISTRICT CODE

Halifax Area	22250
Harrisburg City	22275
Lower Dauphin	22400
Middletown Area	22600
Millersburg Area	22610
Steelton Highspire	22800
Susquehanna Township	22830
Susquenita	50600
Upper Dauphin Area	22900
Williams Valley	54880
DELAWARE	23
Chester Upland	23123
Chichester	23130
Garnet Valley	23410
Haverford Township	23450
Interboro	23510
Marple Newtown	23550
Penn-Delco	23690
Radnor Township	23760
Ridley	23770
Rose Tree Media	23790
Southeast Delco	23840
Springfield	23850
Unionville-Chadds Ford	15850
Upper Darby	23945
Wallingford Swarthmore	23960
West Chester Area	15900
William Penn	23965
ELK	24
Brockway Area	33070
Forest Area	27200
Johnsonburg Area	24350
Kane Area	42230
Ridgway Area	24600
Saint Marys Area	24800
ERIE	25
Corry Area	25145
Erie City	25260
Fairview	25330
Fort Leboeuf	25355
General McLane	25390
Girard	25405
Harbor Creek	25435
Iroquois	25655
Millcreek Township	25760
North East	25830
Northwestern	25850
Union City Area	25910
Wattsburg Area	25970
FAYETTE	26
Albert Gallatin Area	26030
Belle Vernon Area	65060
Brownsville Area	26080
Connellsville Area	26130
Frazier	26290
Laurel Highlands	26400
Southmoreland	65750
Uniontown Area	26800
FOREST	27
Forest Area	27200
FRANKLIN	28
Chambersburg Area	28130
Fannett-Metal	28200
Greencastle-Antrim	28300
Shippensburg Area	21800
Tuscarora	28600
Waynesboro Area	28900
FULTON	29
Central Fulton	29130
Forbes Road	29230
Southern Fulton	29750
GREENE	30
Carmichaels Area	30130
Central Greene	30140
Jefferson-Morgan	30350
Southeastern Greene	30650
West Greene	30850
HUNTINGDON	31
Huntingdon Area	31250
Juniata Valley	31280
Mount Union Area	31600
Southern Huntingdon County	31750
Tussey Mountain	05800

SCHOOL DISTRICT CODE

Tyrone Area	07800
INDIANA	32
Apollo-Ridge	03060
Armstrong	03085
Blairsville-Saltsburg	32110
Harmony Area	17350
Homer Center	32330
Indiana Area	32370
Marion Center Area	32520
Penns Manor Area	32630
Punxsutawney Area	33800
Purchase Line	32730
United	32800
JEFFERSON	33
Brockway Area	33070
Brookville Area	33080
Clarion-Limestone Area	16170
Dubois Area	17200
Punxsutawney Area	33800
JUNIATA	34
Greenwood	50300
Juniata County	34360
LACKAWANNA	35
Abington Heights	35030
Carbondale Area	35130
Dunmore	35220
Forest City Regional	58300
Lackawanna Trail	66500
Lakeland	35460
Mid Valley	35550
North Pocono	35650
Old Forge	35660
Riverside	35700
Scranton City	35740
Valley View	35840
LANCASTER	36
Cocalico	36130
Columbia Borough	36150
Conestoga Valley	36170
Donegal	36220
Eastern Lancaster County	36230
Elizabethtown Area	36240
Ephrata Area	36260
Hempfield	36310
Lampeter-Strasburg	36360
Lancaster	36400
Manheim Central	36440
Manheim Township	36450
Octorara Area	15650
Penn Manor	36520
Pequea Valley	36530
Solanco	36700
Warwick	36900
LAWRENCE	37
Blackhawk	04160
Ellwood City Area	37200
Laurel	37400
Mohawk Area	37500
Neshannock Township	37520
New Castle Area	37530
Shenango Area	37620
Union Area	37700
Wilmington Area	37800
LEBANON	38
Annville-Cleona	38030
Cornwall-Lebanon	38130
Eastern Lebanon County	38230
Lebanon	38460
Northern Lebanon	38500
Palmyra Area	38530
LEHIGH	39
Allentown City	39030
Bethlehem Area	48100
Catasauqua Area	39130
East Penn	39230
Northern Lehigh	39450
Northwestern Lehigh	39460
Parkland	39510
Salisbury Township	39560
Southern Lehigh	39570
Whitehall-Coplay	39780
LUZERNE	40
Berwick Area	19110

SCHOOL DISTRICT CODE

Crestwood	40140
Dallas	40160
Greater Nanticoke Area	40260
Hanover Area	40300
Hazleton Area	40330
Lake-Lehman	40390
Northwest Area	40600
Pittston Area	40660
Wilkes-Barre Area	40885
Wyoming Area	40920
Wyoming Valley West	40930
LYCOMING	41
Canton Area	08100
East Lycoming	41200
Jersey Shore Area	41400
Loyalsock Township	41420
Montgomery Area	41500
Montoursville Area	41510
Muncy	41530
South Williamsport Area	41610
Southern Tioga	59700
Wellsboro Area	59850
Williamsport Area	41720
MCKEAN	42
Bradford Area	42080
Kane Area	42230
Oswayo Valley	53750
Otto-Eldred	42600
Port Allegany	42630
Smethport Area	42750
MERCER	43
Commodore Perry	43130
Crawford Central	20135
Farrell Area	43250
Greenville Area	43280
Grove City Area	43290
Hermitage	43330
Jamestown Area	43360
Lakeview	43390
Mercer Area	43500
Reynolds	43530
Sharon City	43560
Sharpsville Area	43570
West Middlesex Area	43750
Wilmington Area	37800
MIFFLIN	44
Mifflin County	44460
Mount Union Area	31600
MONROE	45
East Stroudsburg Area	45200
Pleasant Valley	45520
Pocono Mountain	45540
Stroudsburg Area	45600
MONTGOMERY	46
Abington	46030
Boyetown Area	06075
Bryn Athyn Borough	46050
Cheltenham Township	46130
Colonial	46160
Hatboro-Horsham	46360
Jenkintown	46380
Lower Merion	46450
Lower Moreland Township	46460
Methacton	46530
Norristown Area	46560
North Penn	46570
Perkiomen Valley	46610
Pottsgrove	46630
Pottstown	46640
Souderton Area	46710
Springfield Township	46720
Spring-Ford Area	46730
Upper Dublin	46830
Upper Merion Area	46840
Upper Moreland Township	46850
Upper Perkiomen	46860
Wissahickon	46930
MONTOUR	47
Danville Area	47180
Warrior Run	49800
NORTHAMPTON	48
Bangor Area	48080
Bethlehem Area	48100

SCHOOL DISTRICT CODE

Catasauqua Area.....	39130
Easton Area.....	48330
Nazareth Area.....	48480
Northampton Area.....	48490
Northern Lehigh.....	39450
Pen Argyl Area.....	48560
Saucon Valley.....	48600
Wilson Area.....	48860
NORTHUMBERLAND	49
Danville Area.....	47180
Line Mountain.....	49350
Milton Area.....	49500
Mount Carmel Area.....	49510
Shamokin Area.....	49650
Shikellamy.....	49660
Southern Columbia Area.....	19750
Warrior Run.....	49800
PERRY	50
Fannett-Metal.....	28200
Greenwood.....	50300
Newport.....	50400
Susquenita.....	50600
West Perry.....	50800
PHILADELPHIA	51
Philadelphia City.....	51500
PIKE	52
Delaware Valley.....	52200
East Stroudsburg Area.....	45200
Wallenpaupack Area.....	64830
POTTER	53
Austin Area.....	53030
Coudersport Area.....	53130
Galeton Area.....	53280
Keystone Central.....	18360
Northern Potter.....	53550
Oswayo Valley.....	53750
Port Allegany.....	42630
SCHUYLKILL	54
Blue Mountain.....	54080
Hazleton Area.....	40330
Mahanoy Area.....	54450
Minersville Area.....	54470
North Schuylkill.....	54500
Panther Valley.....	13660
Pine Grove Area.....	54600
Pottsville Area.....	54610
Saint Clair Area.....	54680
Shenandoah Valley.....	54720
Schuylkill Haven Area.....	54730
Tamaqua Area.....	54760
Tri-Valley.....	54780
Williams Valley.....	54880
SNYDER	55
Midd-West.....	55500
Selinsgrove Area.....	55710

SCHOOL DISTRICT CODE

SOMERSET	56
Berlin Brothersvalley.....	56100
Conemaugh Township Area.....	56180
Meysersdale Area.....	56520
North Star.....	56550
Rockwood Area.....	56630
Salisbury-Elk Lick.....	56700
Shade-Central City.....	56720
Shanksville-Stonycreek.....	56740
Somerset Area.....	56770
Turkeyfoot Valley Area.....	56840
Windber Area.....	56910
SULLIVAN	57
Sullivan County.....	57630
SUSQUEHANNA	58
Blue Ridge.....	58100
Elk Lake.....	58250
Forest City Regional.....	58300
Montrose Area.....	58450
Mountain View.....	58460
Susquehanna Community.....	58650
TIOGA	59
Canton Area.....	08100
Galeton Area.....	53280
Northern Tioga.....	59600
Southern Tioga.....	59700
Wellsboro Area.....	59850
UNION	60
Lewisburg Area.....	60400
Mifflinburg Area.....	60500
Milton Area.....	49500
Warrior Run.....	49800
VENANGO	61
Allegheny Clarion Valley.....	16030
Cranberry Area.....	61130
Forest Area.....	27200
Franklin Area.....	61220
Oil City Area.....	61620
Penncrest.....	20470
Titusville Area.....	61720
Valley Grove.....	61860
WARREN	62
Corry Area.....	25145
Titusville Area.....	61720
Warren County.....	62830
WASHINGTON	63
Avella Area.....	63050
Bentworth.....	63090
Bethlehem-Center.....	63100
Brownsville Area.....	26080
Burgettstown Area.....	63120
California Area.....	63150
Canon-McMillan.....	63170
Charleroi.....	63180
Chartiers-Houston.....	63190
Fort Cherry.....	63240

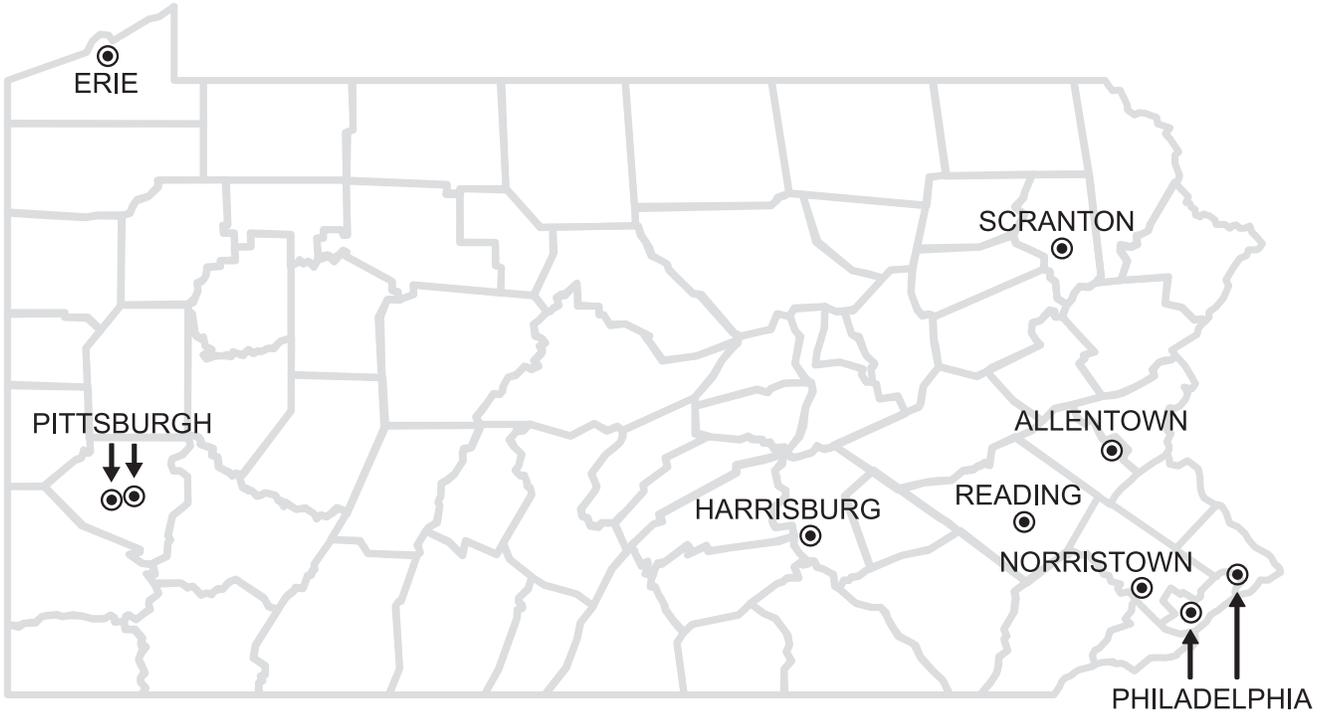
SCHOOL DISTRICT CODE

McGuffey.....	63390
Peters Township.....	63650
Ringgold.....	63700
Trinity Area.....	63800
Washington.....	63880
WAYNE	64
Forest City Regional.....	58300
North Pocono.....	35650
Susquehanna Community.....	58650
Wallenpaupack Area.....	64830
Wayne Highlands.....	64870
Western Wayne.....	64890
WESTMORELAND	65
Belle Vernon Area.....	65060
Blairsville-Saltsburg.....	32110
Burrell.....	65070
Derry Area.....	65160
Franklin Regional.....	65260
Greater Latrobe.....	65310
Greensburg Salem.....	65320
Hempfield Area.....	65380
Jeannette City.....	65410
Kiski Area.....	65440
Leechburg Area.....	03450
Ligonier Valley.....	65490
Monessen City.....	65580
Mount Pleasant Area.....	65590
New Kensington-Arnold.....	65630
Norwin.....	65650
Penn-Trafford.....	65710
Southmoreland.....	65750
Yough.....	65890
WYOMING	66
Elk Lake.....	58250
Lackawanna Trail.....	66500
Lake-Lehman.....	40390
Tunkhannock Area.....	66750
Wyalusing Area.....	08900
Wyoming Area.....	40920
YORK	67
Central York.....	67130
Dallastown Area.....	67160
Dover Area.....	67180
Eastern York.....	67220
Hanover Public.....	67280
Northeastern.....	67440
Northern York County.....	67460
Red Lion Area.....	67550
South Eastern.....	67620
South Western.....	67640
Southern York County.....	67650
Spring Grove Area.....	67670
West Shore.....	21900
West York Area.....	67850
York City.....	67900
York Suburban.....	67940

PA DEPARTMENT OF REVENUE DISTRICT OFFICES



NOTE: Please call ahead to verify a district office's address and its services. Visit the department's website at revenue.pa.gov for more information. Taxpayer assistance hours are from 8:30 AM to 5:00 PM.



ALLENTOWN
 STE 6
 555 UNION BLVD
 ALLENTOWN PA 18109-3389
610-861-2000

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

HARRISBURG
 LOBBY, FIRST FL
 1131 STRAWBERRY SQ
 HARRISBURG PA 17128-0101
717-783-1405

NORRISTOWN
 1939 NEW HOPE ST
 NORRISTOWN PA 19401-3114
610-270-1780

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

PHILADELPHIA - NORTHEAST
 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 365
 100 LACKAWANNA AVE
 SCRANTON PA 18503-1986
570-963-4585



Pennsylvania
Department of Revenue

**PROPERTY TAX/RENT REBATE
PREPARATION GUIDE**