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

# PA SCHEDULE B/D/E

2505510053

**Widow or Widower/Public Assistance/ Business Use Prorations**

PA-1000 B/D/E 04-25 (FI)
PA Department of Revenue

**2025**

OFFICIAL USE ONLY

START →

| Name as shown on **PA-1000** | Social Security Number |
|---|---|
| | |

You may make photocopies of this form as needed.

**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.

**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. $

**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% 0.20 | 25% 0.25 | 30% 0.30 | 33% 0.33 | 40% 0.40 | 50% 0.50 | 67% 0.67 | 75% 0.75 | 80% 0.80 | 90% 0.90 | ____% Other percentage . ____ |
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