

# PA-1000

## Pennsylvania Property Tax or Rent Rebate Program

# 2016



The Property Tax/Rent 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 deadline to apply for a rebate on property taxes or rent paid in 2016 is June 30, 2017. Revenue will begin mailing and depositing rebates on July 1, 2017, as specified by law. Please see Page 3 for eligibility requirements and Page 10 for a sample form.

<b>Homeowners:</b>	<b>INCOME</b>	<b>MAXIMUM STANDARD REBATE</b>
	\$0 to \$8,000	\$650
	\$8,001 to \$15,000	\$500
	\$15,001 to \$18,000	\$300
	\$18,001 to \$35,000	\$250
<b>Renters:</b>	<b>INCOME</b>	<b>MAXIMUM REBATE</b>
	\$0 to \$8,000	\$650
	\$8,001 to \$15,000	\$500

**NOTE:** Applicants can exclude one-half of all Social Security income.

### DIRECT DEPOSIT

To eliminate an extra trip to the bank and receive your rebate faster, claimants are encouraged to opt for direct deposit of rebate payments. See Page 12 for details. Most seniors already receive Social Security payments through this safe, secure and convenient payment method.

### CLAIM RECEIPT AND PAYMENT VERIFICATION

The department will begin notifying claimants via automated phone calls of the receipt of early filed claims beginning in mid-April 2017. In June 2017, the department may also use automated phone calls to notify claimants of claims approved for payment on July 1, 2017. Each rebate claimant is encouraged to include a telephone number on the application form to facilitate these calls. Claimants receiving either call do not need to telephone the department in response to the call.

Early applicants may also check the status of a rebate 24/7 online or by phone. Starting in May, applicants can visit the department's website at [www.revenue.pa.gov](http://www.revenue.pa.gov) and select the **Where's My Property Tax/Rent Rebate?** link on the department's homepage or call 1-888-PATAXES to confirm claim status, rebate amount and the date a rebate is expected to be mailed or direct-deposited. Applicants will be prompted to provide some of the following details to obtain their rebate status: Social Security number, claim year, rebate amount and/or date of birth.

Please be advised that the department does not start processing claims until April of each year and that payments on claims do not begin until on or after July 1.



**pennsylvania**  
DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
HARRISBURG, PA 17128-0503  
[www.revenue.pa.gov](http://www.revenue.pa.gov)

PRSR1 STD  
U.S. POSTAGE  
PAID  
COMMONWEALTH  
OF  
PENNSYLVANIA  
DEPARTMENT OF  
REVENUE

## **BEFORE YOU BEGIN**

### **STATE SUPPLEMENTARY PAYMENT RECIPIENTS**

The State Supplementary Payment (SSP) is not included on your SSA-1099 form. The Department of Human Services will issue annual statements to verify your SSP benefit. SSP is still considered reportable income. As with other Social Security income, only half of the SSP income needs to be included on Line 4 of the Property Tax/Rent Rebate claim form.

### **SOCIAL SECURITY RECIPIENTS WITH PA ADDRESSES**

If you were a Pennsylvania resident for all of 2016, you do not have to submit proof of your Social Security income including Social Security retirement and Supplemental Security benefits. The Social Security Administration provides Social Security income information to the PA Department of Revenue. The PA Department of Human Services will provide State Supplementary Payment information to the department.

However, you or the person who prepares your claim will need these statements to correctly calculate the amount of your rebate. If none of these documents are available, you or your preparer will need to estimate the amount you received during the year. If the dollar amount you provide is not correct, the department will adjust the amount of your rebate based upon income amounts reported directly to the department by the Social Security Administration or the Department of Human Services.

### **SOCIAL SECURITY RECIPIENTS WITHOUT PA ADDRESSES**

If your address in Social Security Administration records was not a Pennsylvania address for 2016, you must submit a copy of one of the following documents as proof of your 2016 Social Security income: Form SSA-1099 reporting your 2016 Social Security benefits, a statement from Social Security that reports the monthly or yearly Social Security/Supplemental Security Income benefits you received during 2016, or a bank statement showing the amount of Social Security/Supplemental Security Income benefits deposited into your account during 2016.

### **PHILADELPHIA RESIDENTS**

Please read the special filing instructions on Page 9.

## ELIGIBILITY REQUIREMENTS

You are eligible for a Property Tax/Rent Rebate for claim year 2016, if you meet the requirements in each of the three categories below:

### CATEGORY 1 – TYPE OF FILER

- a. You were 65 or older as of Dec. 31, 2016;
- b. You were not 65, but your spouse who lived with you was 65 or older as of Dec. 31, 2016;
- c. You were a widow or widower during all or part of 2016 and were 50 or older as of Dec. 31, 2016; or
- d. You were permanently disabled and 18 or older during all or part of 2016, you were unable to work because of your medically determined physical or mental disability, and your disability is expected to continue indefinitely. If you received Supplemental Security Income (SSI) payments, you are eligible for a rebate if you meet all other requirements.

**NOTE:** If you applied for Social Security disability benefits and the Social Security Administration did not rule in your favor, you are not eligible for a Property Tax/Rent Rebate as a disabled claimant.

### CATEGORY 2 – ELIGIBILITY INCOME

When calculating your total eligible annual household income, exclude one-half of your Social Security benefits as shown in Box 5 of your SSA-1099 statement, one-half of your Supplemental Security Income benefits, one-half of your State Supplementary Payment benefits and one-half of any Railroad Retirement Tier 1 benefits as shown on Form RRB-1099.

- a. **Property Owners** - Your total eligible annual household income, including the income that your spouse earned and received while residing with you, was \$35,000 or less in 2016. See Important below. (addition to a and b)
- b. **Renters** - Your total eligible annual household income, including the income that your spouse earned and received while residing with you, was \$15,000 or less in 2016. See Important below. (addition to a and b)

You must report all items of income, except the nonreportable types of income listed on Pages 7 and 8, whether or not the income is taxable for federal or PA income tax purposes.

**NOTE:** There may be differences between eligibility income and PA-taxable income. Please see specific line instructions for each category of income.

**IMPORTANT:** Homeowners and renters who collected Social Security benefits and received a property tax or rent rebate in 2013 for claim year 2012 may be eligible for a property tax or rent rebate even if their eligibility income is greater than \$35,000 as a homeowner or \$15,000 as a renter. Claimants whose eligibility income is greater than these maximum household income limits may be eligible for claim year 2016 if their eligibility income is not greater than \$36,663 for a property owner or

\$15,713 for a renter if the department can determine that the increase in the income is due solely to Social Security cost-of-living adjustments in 2013, 2014 and 2015.

### CATEGORY 3 – OWNER, RENTER OR OWNER/RENTER

To file as a property owner, renter, or owner/renter, you must meet all requirements for one of the following categories:

#### OWNER

- a. You owned and occupied your home, as evidenced by a contract of sale, deed, trust, or life estate held by a grantee;
- b. You occupied your home (rebates are for your primary residence only); and
- c. You or someone on your behalf paid the 2016 property taxes on your home.

#### RENTER

- a. You rented and occupied a home, apartment, nursing home, boarding home, or similar residence in Pennsylvania;
- b. Your landlord paid property taxes or agreed to make a payment in lieu of property taxes on your rental property for 2016 (see Page 11); and
- c. You or someone on your behalf paid the rent on your residence for 2016.

#### OWNER/RENTER

- a. You owned, occupied, and paid property taxes for part of the year and were a renter for part of the year;
- b. You owned and occupied your home and paid property taxes and paid rent for the land upon which your home is situated; or
- c. You paid rent for the home you occupied, and paid property taxes on the land upon which your home is situated.

**CAUTION:** As a renter, if you received cash public assistance during 2016, you are not eligible for any rebate for those months you received cash public assistance. Please complete a PA-1000 Schedule D (enclosed in this booklet).

### PROOF DOCUMENTS THAT FIRST TIME FILERS MUST SUBMIT

**IMPORTANT:** Please send photocopies, since the department cannot return original documents. Print your Social Security Number (SSN) on each proof document that you submit with your claim form.

- If you are age 65 or older, provide proof of your age.
- If you are under age 65 and your spouse is age 65 or older, provide proof of your spouse's age.
- If you are a widow or widower age 50 to 64, provide proof of your age and a photocopy of your spouse's death certificate.
- If you are permanently disabled, age 18 to 64, you must provide proof of your age and proof of your permanent disability.

## **PROOF OF AGE**

**NOTE:** If you receive Social Security or SSI benefits and have proven your age with the Social Security Administration, you do not need to submit proof of age.

**IMPORTANT:** The department accepts photocopies of the following documents as proof of your age. Do not send your original documents since the department cannot return original documents.

- 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 is shown
- Military discharge paper, if age is shown
- Medicare card
- PACE/PACENET card
- Passport

The department will not accept a Social Security card or hunting or fishing license as proof of age.

If you have questions on other types of acceptable documents, please call the department at 1-888-222-9190.

## **PROOF OF 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 this 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.

**IMPORTANT:** The Physician's Statement of Permanent Disability cannot be used if you were denied Social Security disability. The Department of Revenue has the legal authority to require additional evidence that you are permanently disabled and eligible for a rebate.

## **HOUSEHOLDS WITH MORE THAN ONE QUALIFIED CLAIMANT**

Only one member of your household may file a claim even if more than one person qualifies for a rebate. If someone other than your spouse appears on the deed or the lease, please complete a PA-1000 Schedule F (enclosed in this booklet). You may apply for only one rebate each year.

## **DECEASED CLAIMANT**

To be eligible for a rebate, the claimant must have lived at least one day of a claim year, owned and occupied and paid taxes or rented and occupied and paid rent for the claim year during the time period the claimant was alive. The property tax paid for a deceased claimant will be prorated based upon the number of days the claimant lived during the claim year. See Schedule A for the calculation of the prorated property tax rebate.

To determine if a deceased claimant is eligible for a rebate, a deceased claimant's claim form 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. A copy of the death certificate must also be included with the claim form.

A surviving spouse, estate or personal representative may file a claim on behalf of a deceased claimant. A personal representative can also have a previously filed rebate issued in his or her name, instead of the name of the decedent, in certain circumstances. Please see sections entitled SURVIVING SPOUSE, AN ESTATE, and PERSONAL REPRESENTATIVE for details.

## **SURVIVING SPOUSE**

The surviving spouse can file the completed claim and include a copy of the death certificate and a letter stating that he/she was the spouse of the claimant at the time of death. The surviving spouse may sign on the claimant's signature line.

OR

If the surviving spouse is eligible to file a claim, he/she can file under his/her own name instead of submitting a claim using the deceased individual's claim form.

The surviving spouse should print his/her name, address, and Social Security Number (SSN) in Part A, and follow the filing instructions. The surviving spouse should answer NO to Question 3 in Part B, and furnish proof required for a first time filer. Do not use the label the department sent to the decedent in the booklet. 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 claim form.

## **AN ESTATE**

The executor or the administrator of the claimant's estate may file the claim and submit a Short Certificate showing the will was registered or probated. When there is no will and there are assets (an estate), submit a copy of the Letters of Administration. A Short Certificate or Letters of Administration can be obtained from the county courthouse where the death is recorded. The person filing the claim form on behalf of the deceased person may sign on the claimant's signature line.

## **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 a claim on behalf of an eligible decedent. A decedent's personal representative must submit a copy of the decedent's death certificate and a receipted copy of the

decedent's funeral bill showing 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.

If a person dies after filing a claim and there is no will, or if the will has not been registered or probated, or there is no estate, then a personal representative can also request that the department change the rebate to be issued into his/her name. In cases where the rebate check has been received but cannot be cashed, the check must be returned with a request to have the rebate issued in the name of the personal representative. The decedent's personal representative must submit a copy of the decedent's death certificate, and a receipted copy of the claimant's funeral bill showing that the personal representative personally paid the funeral expenses in an amount that is greater than or equal to the amount of the property tax/rent rebate to the claimant is entitled.

If you have any questions regarding the filing of a claim on behalf of a deceased claimant, please call the department at 1-888-222-9190.

**PRIVACY NOTIFICATION**

By law, (42 U.S.C. § 405(c)(2)(C)(i); 61 Pa. Code §117.16) the Pennsylvania Department of Revenue has the authority to use the Social Security Number (SSN) to administer the Property Tax or Rent Rebate Program, the Pennsylvania personal income tax and other Commonwealth of Pennsylvania tax laws. The department uses the SSN to identify individuals and verify their incomes. The department also uses the SSN to administer a number of tax-offset and child-support programs federal and Pennsylvania laws require. The commonwealth may also use the SSN in exchange-of-tax-information agreements with governmental authorities.

Pennsylvania law prohibits the commonwealth from disclosing information that individuals provide on income tax returns and rebate claims, including the SSN(s), except for official purposes.

**PA - 1000 FILING INSTRUCTIONS**

**PART A - SOCIAL SECURITY NUMBER, NAME, ADDRESS AND RESIDENCE INFORMATION**

You must fill in your Social Security Number and enter your county and school district codes even if using the preprinted label. If you are not using software to prepare your claim and your label is correct, place your label in Part A. If you or your preparer are using software to prepare your claim, or if any information on the preprinted label is incorrect, discard the label. If not using a label, follow the instructions for printing letters and numbers and completing your name and address.

If your spouse lived in a nursing home the entire year do not include his/her Social Security Number on the claim form. He or she may qualify for a separate rebate on the rent paid to the nursing home.

**IMPORTANT TIPS:** There are two lines to enter your 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.

- Use black ink. Another color such as red ink will delay the processing of your rebate claim.
- Do not use pencil or pens labeled as gel pens or any red ink.
- Print all information on your claim 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.
- Completely fill in all the appropriate ovals on your claim form.

**Sample**

M	C	D	O	E						J	O	H	N							A	
A	P	T		4	5	6															
1	2	3		A	N	Y		S	T												
H	A	R	R	I	S	B	U	R	G					P	A		1	7	1	2	8
J	A	N	E											2	2		2	2	2	7	5

As a claimant, you must provide your birth date, telephone number, county code, school district code, and, if applicable, your spouse's Social Security Number, birth date, and name. If your spouse is deceased, completely fill in the oval "If Spouse is Deceased" in Part A of the form.

**IMPORTANT:** County & School Codes - You must enter the two-digit county code and five-digit school district code for where you lived on Dec. 31, 2016, even if you moved after Dec. 31, 2016. Using incorrect codes may affect your property tax rebate. The lists of county and school district names and the respective codes are on Pages 14, 15 and 16. If you do not know the name of the county or school district where you reside, you can either 1) check the county and school property tax bills used to complete this claim if you are a property owner, or 2) obtain this information from the Online Customer Service Center at [www.revenue.pa.gov](http://www.revenue.pa.gov).

**PART B - FILING STATUS CATEGORIES**

**Line 1** - Please fill in the oval that shows your correct filing status. Fill in only one oval. Filling in more than one oval may reduce the amount of your rebate.

**(P) Property Owners:** Fill in this oval if you owned and occupied your home for all or part of 2016 and did not rent for any part of the year. If your deceased spouse's name is on your deed or tax bills, include the decedent's Social Security Number and name.

**(R) Renters:** Fill in this oval if you rented and occupied your residence for all or part of 2016.

**(B) Owner/Renter:** Fill in this oval if you owned and occupied your residence for part of 2016, and also rented and occupied another residence for the rest of 2016, or if you owned your residence and rented the land where your residence is located.

**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 claim a property tax rebate on the mobile home and a rent rebate on the land. See Pages 8, 9 and 11 for documents you must send as proof of property taxes or rents paid.

**Line 2 - Certification.** Please read each description and select the type of filer that applies best to your situation as of Dec. 31, 2016. A surviving spouse age 50 to 64 is eligible for a rebate as a widow or widower, while a surviving spouse who is 65 or older can file as a claimant. A surviving spouse under 50 may be able to file a claim for a deceased claimant if the deceased was 65 or older. Please complete the claim form using your Social Security Number, name and address, and supply all appropriate documentation.

- a. Claimant age 65 or older
- b. Claimant under age 65, with a spouse age 65 or older who resided in the same household (You must submit proof of your spouse's age the first time you file.)
- c. Widow or widower, age 50 to 65 (If your most recent marriage ended in divorce, you do not qualify as a widow/widower.)
- d. Permanently disabled and age 18 to 64

See Pages 3 and 4 for acceptable proof of age documents.

**Line 3 -** If you are 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), completely fill in the oval. The type of claimant under which the decedent qualifies under Line 2 above must also be included. A copy of the death certificate must be submitted and Schedule G must be completed.

### PART C - LINES 4 THROUGH 18

You must report the total household income you earned and/or received during 2016 for each category, which includes your spouse's income earned and/or received while residing with you. All claimants must submit proof of annual income.

**IMPORTANT:** The department reserves the right to request additional information or make adjustments to federal data if credits or deductions were taken to reduce income.

**CAUTION:** Spouses may not offset each other's income and losses.

The department has the legal authority to require evidence of the income you report on your claim. The following lists the kinds of income you must report and the documents you must submit as proof of the reported income. You must include the income that your spouse received while residing with you. See Pages 7 and 8 for a list of the kinds of income that you do not need to report.

**NOTE:** Print your Social Security Number on each Proof Document that you submit with your claim form.

**Line 4 -** Include one-half of your 2016 Social Security Benefits as shown in Box 5 of your benefit statement SSA-1099, one-half of your 2016 SSI, one-half of your 2016 Social Security Disability Income, and one-half of your 2016 State Supplementary Payment. No documentation is required, if using a PA address.

**Line 5 -** Include one-half of your Railroad Retirement Tier 1 Benefits. Submit a copy of form RRB-1099.

**CAUTION:** 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 6 -** Include the **gross** amount (not the taxable amount) of pensions, annuities, Individual Retirement Account distributions, Tier 2 Railroad Retirement Benefits, Veterans' Disability Benefits, and Civil Service Disability Benefits. Do not include Black Lung Benefits. Submit photocopies of pension/annuity benefits statements along with other forms 1099 showing income for 2016.

**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 you have one or more distributions from annuity, life insurance or endowment contracts reported on Form 1099-R that are included as interest income on your 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 your Forms 1099-R with your claim form.

**Line 7 -** Report interest and dividends received or credited during the year, whether or not you actually received the cash. If you received dividends and capital gains distributions 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 interest received from government entities. You must also include all tax-exempt interest income from direct obligations of the U.S. government, any state government, or any political subdivision thereof in the amount shown on Line 7. **SUBMIT THE FOLLOWING:**

- A copy of your federal Form 1040 Schedule B or your PA-40 Schedule A and/or B; or copies of any federal Forms 1099 you received; OR
- A copy of the front page of your PA or federal income tax return verifying the income reported on Line 7.

**IMPORTANT:** If you received capital gains distributions from a mutual fund, you must use PA Schedule B or the front page of

your PA tax return to verify your income. If you have PA tax-exempt interest income, you must include federal Form 1040 Schedule B along with a copy of the front page of your federal tax return.

**Line 8** - Include gains or losses you realized from the sale of stocks, bonds, and other tangible or intangible property as well as any gains or losses realized as a partner in a partnership or shareholder in a PA S corporation. Do not include capital gains distributions from mutual funds required to be reported on Line 7.

**NOTE:** The nontaxable gain on the sale of your principal residence must also be reported on this line. If you realized a loss from the sale of your principal residence, this loss may be used to offset any other gains you realized from the sale of tangible or intangible property. However, any net loss reported on this line cannot be deducted from any other income. You may also submit photocopies of each PA Schedule RK-1, PA Schedule NRK-1 or federal Schedule K-1 that shows your gains or losses for each partnership or PA S corporation.

Submit a copy of your federal Form 1040 Schedule D, a copy of your PA-40 Schedule D, or copies of any federal Forms 1099 you received which will verify any gains or losses you realized. If you received capital gains distributions from mutual funds, do not include a copy of federal Form 1040 Schedule D. You must include a copy of your PA-40 Schedule D.

If you sold your personal residence during this claim year, submit a statement showing the sale price less selling expenses, minus the sum of the original cost and permanent improvements.

**CAUTION:** You may only use losses from the sale or exchange of property to offset gains from the sale or exchange of property.

**Line 9** - Include net rental, royalty, and copyright income or loss realized during 2016 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.

**CAUTION:** You may only use rental losses to offset rental income.

**IMPORTANT:** If you receive income from the rental of a portion of your own home, you must complete and submit a PA-1000 Schedule E (enclosed in this booklet). Submit a copy of your federal Form 1040 Schedule E, Part I, or PA-40 Schedule E from your income tax return. You may also submit photocopies of each PA Schedule RK-1, PA Schedule NRK-1 or federal Schedule K-1 that shows your net income or loss from rents, royalties, patents and copyrights for each partnership or PA S corporation.

**Line 10** - Include net income or loss from a business, profession, or farm, and net income or loss you realized as a partner in a partnership or a shareholder in a PA S corporation.

**CAUTION:** You may only use business losses to offset business income.

**IMPORTANT:** If you operate your business or profession at your residence, you must complete and submit a PA-1000 Schedule E (enclosed in this booklet).

Submit a photocopy of each federal Form 1040 Schedule C or F, or PA-40 Schedule C or F from your income tax return. You may also submit photocopies of each PA Schedule RK-1, PA Schedule NRK-1, or federal Schedule K-1 that shows your income or loss for 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 on Lines 11a through 11g, 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.** - Gross salaries, wages, bonuses, commissions, and estate or trust income not included in business, profession, or farm income.

**Line 11b.** - Gambling and lottery winnings, including PA Lottery, Powerball and Mega Millions winnings, prize winnings, and the value of other prizes and awards. (A PA-40 Schedule T must be submitted to verify these winnings, as well as a W-2G to document PA Lottery winnings.)

**Line 11c.** - Value of inheritance, alimony, and spousal support money.

**Line 11d.** - Cash public assistance/relief, unemployment compensation, and workers' compensation benefits, except Section 306(c) benefits.

**Line 11e.** - Gross amount of loss of time insurance benefits, disability insurance benefits, long-term care insurance benefits (if received directly by the claimant), and life insurance benefits and proceeds, except the first \$5,000 of the total death benefit payments.

**Line 11f.** - Gifts of cash or property totaling more than \$300, except gifts between members of a household.

**Line 11g.** - Miscellaneous income and annualized income amount. Include any income not identified above prior to the calculation of annualized income. If a claimant died during the claim year, an annualized income amount must also be included. To calculate the annualized income amount, complete Schedule G. When adding amounts for Line 3 of Schedule G, do not add any negative amounts reported on Lines 8, 9 or 10.

**Do not report the following income:**

- Medicare or health insurance reimbursements;
- Food stamps, surplus foods, or other such non-cash relief supplied by a governmental agency;
- Property Tax/Rent Rebate received in 2016;
- The amount of any damages due to personal injuries or sickness. Damages include Black Lung benefits and benefits granted under Section 306(c) of the Workers' Compensation Security Fund Act (relating to Schedule of Compensation for disability from permanent injuries of certain classes);
- 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 those payments in excess of the actual expenses of the care;
- Disability income received by disabled children in the household;
- The difference between the purchase price of your residence and its selling price, if you used the proceeds from the sale to purchase a new residence. This new residence must be your principal residence;
- Federal or state tax refunds;
- Spouse's income earned or received while not living with you;
- Public Assistance benefits received by children in the household, even though the check is issued in claimant's name;
- Child support; and
- Individual Retirement Account and employer pension rollovers (must provide a copy of federal Form 1099-R indicating rollover or other supporting documentation).

**CAUTION:** If a claimant had significant income that is not typically received in equal amounts throughout the claim year, or if the number-of-days method does not accurately calculate the annualized income, the claim 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. Examples of when the claim would be filed using an alternative method would 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 by the department. The department will accept reasonable methods of calculating the annualized income amount.

**Line 12** - Add the positive income figures reported on Lines 4 through 11g and enter the total. Do not include losses. Enter the total income on Line 12 and also Line 22.

**IMPORTANT:** If you have over \$35,000 of income claimed on Line 12, you are not eligible for either Property Tax or Rent Rebate relief under this program unless a Social Security COLA is the only reason your income is greater than \$35,000. See Page 3 for additional information.

**Line 13 - For Property Owners Only**

Before completing Line 13 of the claim form, complete any schedules listed in the instructions for this line. If you must complete more than one schedule, you must complete them in alphabetical order. If one schedule does not apply to you, skip it, and go to the next schedule. You must carry forward, as the total tax paid, the last amount shown on the previous schedule you complete to the next schedule you complete.

Enter the total amount of the property taxes paid for your primary residence, or the amount shown as eligible property taxes paid on the last schedule completed.

**IMPORTANT:** If you do not enter the amount of all taxes paid on the primary residence, you will limit the department's ability to determine your eligibility for and amount of a supplemental rebate. See Page 13 for more information on supplemental rebates.

You must deduct interest or penalty payments, municipal assessments, per capita taxes, or occupation taxes included in your payment. If you paid early and received a discount, you enter the amount you actually paid on Line 13. You must also deduct other charges included in your tax bills. See taxes that are not acceptable on Page 9.

If your name does not appear on the receipted tax bills, you must submit proof of ownership. **Examples of proper proof are:** a copy of the deed or a copy of the trust agreement, will, or decree of distribution if you inherited your property. If your address is not on your receipted property tax bill or mortgage statement, you also must submit a letter from your tax collector or mortgage company verifying your home address.

**NOTE:** If your tax bills include a name and/or names other than yours and your spouse's, you must complete PA-1000 Schedule F or submit proof that you are the sole owner of the property.

Include only the property tax on the amount of land that is necessary for your personal use.

**PA-1000 Schedule A** - If you owned and occupied your home for less than the entire year of 2016 or a claim is being filed on behalf of a deceased owner who died during 2016.

**PA-1000 Schedule B** - If you were a widow or widower age 50 to 64 who remarried in 2016.

**PA-1000 Schedule E** - If you used part of your residence for a purpose other than living quarters in 2016.

**PA-1000 Schedule F** - If your deed shows owners other than your spouse.

**As proof of property tax paid, homeowners must provide photocopies of one of the following real estate documents:**

- All 2016 real estate tax bills that have been marked "paid" by the tax collector (see the instructions beginning on this page for the proper calculation of the amount on Line 13). If you paid your taxes in quarterly installments, a tax bill must be submitted for each period. For tax bills that are not marked paid by the tax collector, the department will accept a photocopy of both sides of the cancelled check along with a copy of the tax bill;
- Your year-end mortgage statement showing the amount of real estate taxes paid;
- A letter signed by the tax collector certifying that you paid your 2016 real estate taxes. The letter should also declare the total tax does not include nuisance taxes or penalty; OR
- A receipted copy of your tax billing from your owner's association or corporation. Resident stockholders of a cooperative housing corporation, such as a condominium, may qualify as property owners based on their pro rata share of the property taxes paid to the corporation for their residence.



**The following types of receipted real estate tax bills are acceptable:**

- County
- School district
- City
- Borough
- Township

**Taxes/charges that are not acceptable (even if based on millage):**

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

If your tax bills contain any of these charges, you must deduct them when completing Line 13.

**ATTENTION PHILADELPHIA RESIDENTS:**

The City of Philadelphia has provided the department with electronic records of all receipted 2016 property tax bills for Philadelphia that were paid by Dec. 31, 2016. If you live in the City of Philadelphia and paid your 2016 property taxes by Dec. 31, 2016, do not include a copy of your receipted property tax bills. If you live in Philadelphia and paid your 2016 property taxes in 2017, please submit proof of payment as outlined in the preceding information.

**NOTE:** You or the person who prepares your claim 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.

**Line 14 -** To determine the amount for Line 14, start with the amount of your total income on Line 22. In Table A, find the income range that includes your Line 22 amount and circle the corresponding maximum standard rebate amount. Compare your maximum standard rebate amount to the amount on Line 13 and enter the lesser amount on Line 14. The department will not pay a rebate for less than \$10. The maximum standard rebate cannot exceed \$650.

**Line 15 - For Renters Only**

**IMPORTANT:** If you have over \$15,000 of income on Line 12, you are not eligible for the rent rebate relief portion of this program

unless a Social Security COLA is the only reason your income is greater than \$15,000. See Page 3 for additional information.

**PA-1000 Schedule RC -** You must always complete this schedule before completing Line 15 or the additional schedules noted later in the instructions for this line. If none of the additional schedules apply, report the amount from Line 8 of Schedule RC on Line 15 of your claim form.

You may claim a rebate only if you pay rent to a property owner for a dwelling that you rent for use as a home that is a self-contained unit.

**NOTE:** A landlord-tenant relationship exists when the landlord (lessor) provides the claimant (lessee) with a lease for a self-contained unit. This usually means a separate kitchen, bath and bedroom.

The landlord (lessor) must maintain a lease agreement, have separate utility bills, have other evidence of a self-contained unit and report the rental income on federal and PA tax returns. If the landlord (lessor) also claims a Property Tax/Rent Rebate, they must submit a PA-1000 Schedule E (enclosed in this booklet), and provide their federal or PA tax return. You, as the claimant for a rebate, are responsible to prove a landlord-tenant relationship. Self-contained dwellings for rent eligible for rent rebates can include:

- Apartment in a house
- Apartment building
- Boarding home
- Mobile home
- Mobile home lot
- Nursing home
- Private home
- Personal care home
- Assisted living
- Domiciliary care
- Foster care

**Rent Payment Subsidies -** For the purpose of this rebate claim, subtract rent payment subsidies provided by or through a governmental agency from the total rent you paid. See Line 5 of the PA Rent Certificate.

**Renters must provide one of the following proof documents:**

1. A PA Rent Certificate for each place you rented during the year. Keep copies for your records. Your landlord or his/her authorized agent should complete Lines 1 through 8 and sign the PA Rent Certificate.
2. If you cannot get your landlord's signature, you must complete and submit the PA Rent Certificate and the notarized Occupancy Affidavit that is below the PA Rent Certificate. Complete the Occupancy Affidavit in its entirety and write the reason the landlord did not sign the PA Rent Certificate.
3. Rent receipts signed by your landlord or his/her agent for each month for which you are claiming a rebate that show

# PA-1000 COMPLETION SAMPLE

Fill in your Social Security Number.

Fill in this oval if your spouse is deceased.

If your label is correct, place it here.

Discard label if it is **not** correct and fill in all data in Part A.

Fill in only one oval for Line 1.

Fill in only one oval for Line 2.

Fill in this oval on behalf of decedent.

Fill in School District Code (see Pages 15 and 16). Fill in County Code (see Page 14).

Report your total Social Security, SSI, and SSP benefits here. Divide the total by 2 and enter the result on Line 4.

Report your total Railroad Retirement Tier 1 benefits here. Divide the total by 2 and enter the result on Line 5.

Enter the total of Lines 4 through 11g.

**PA-1000** Property Tax or Rent Rebate Claim (06-16)  
PA Department of Revenue  
P.O. Box 282503  
Harrisburg, PA 17128-2503  
2016

1605010014

**A** Check your label for accuracy. If incorrect, do not use the label. Complete Part A.  
Your Social Security Number \_\_\_\_\_ Spouse's Social Security Number \_\_\_\_\_

**B** Fill in only one oval in each 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, 2016, 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. Widower or widower, age 50 to 64  
 D. Permanently disabled and age 18 to 64

PLEASE WRITE IN YOUR SOCIAL SECURITY NUMBER ABOVE

Last Name \_\_\_\_\_ First Name \_\_\_\_\_ MI \_\_\_\_\_

First Line of Address \_\_\_\_\_  
Second Line of Address \_\_\_\_\_  
City or Post Office \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Spouse's First Name \_\_\_\_\_ MI \_\_\_\_\_ County Code \_\_\_\_\_ School District Code \_\_\_\_\_

Claimant's Birthdate \_\_\_\_\_ Spouse's Birthdate \_\_\_\_\_ Daytime Telephone \_\_\_\_\_

**C** **TOTAL INCOME** received by you and your spouse during 2016

4. Social Security, SSI and SSP Income (Total benefits \$ \_\_\_\_\_ divided by 2) ..... 4.

5. Railroad Retirement Tier 1 Benefits (Total benefits \$ \_\_\_\_\_ divided by 2) ..... 5.

6. Total Benefits from Pension, Annuity, IRA Distributions, Veterans' Disability and Railroad Retirement Tier 2 ..... 6.

7. Interest and Dividend Income ..... 7.

8. Gain or Loss on the Sale or Exchange of Property ..... If a loss, fill in this oval. .... 8.

9. Net Rental Income or Loss ..... If a loss, fill in this oval. .... 9.

10. Net Business Income or Loss ..... If a loss, fill in this oval. .... 10.

11a. Salaries, wages, bonuses, commissions, and estate and tax-exempt interest ..... 11a.

11b. Gambling and Lottery winnings, including PA Lottery winnings and the value of other prizes ..... 11b.

11c. Value of inheritances, alimony and spousal support ..... 11c.

11d. Cash public assistance/relief, unemployment compensation and workers' compensation, except Section 306(c) benefits ..... 11d.

11e. Gross amount of loss of impairment benefits and disability insurance benefits, and life insurance benefits, except \$5,000 of total death benefit payments ..... 11e.

11f. Gifts of cash or property totaling more than \$300, except gifts between members of a household ..... 11f.

11g. Miscellaneous income or unrealized income amount ..... 11g.

12. **TOTAL INCOME** from only the positive income amounts from Lines 4 through 11g. See Page 3 for income limitations. Enter this amount on line 22. .... 12.

IMPORTANT: You must submit proof of the income you reported - See the instructions on Pages 6 and 7.

1605010014

Property Owners complete Lines 13 and 14.

Renters complete Lines 15, 16 and 17.

If you want your rebate directly deposited, complete Lines 19, 20 and 21.

Claimant signs here.

If you were both a Property Owner and a Renter, complete Lines 13 through 18.

Enter your Routing Number here (direct deposit only).

Enter your Account Number here (direct deposit only).

**PA-1000 2016** 1605120011

Your Social Security Number \_\_\_\_\_ Your Name \_\_\_\_\_

**PROPERTY OWNERS ONLY**

13. Total 2016 property tax. Submit copies of receipted tax bills. .... 13.

14. Property Tax Rebate. Enter the maximum standard rebate amount from Table A for your income level here: ( ) Compare this amount to line 13 and enter the lesser amount to the right. .... 14.

**RENTERS ONLY**

15. Total 2016 rent paid. Submit PA Rent Certificate and/or rent receipts ..... 15.

16. Multiply Line 15 by 20 percent (0.20) ..... 16.

17. Rent Rebate. Enter the maximum rebate amount from Table B for your income level here: ( ) Compare this amount to line 16 and enter the lesser amount to the right. .... 17.

**OWNER - RENTER ONLY**

18. Property Tax/Rent Rebate. Enter the maximum rebate amount from Table A for your income level here: ( ) Compare this amount to the sum of Lines 14 and 17 and enter the lesser amount to the right. .... 18.

**DIRECT DEPOSIT.** Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 19, 20 and 21. If a department will mail you a paper check. If your rebate will be going to a bank account within the U.S., you have the option to have your rebate directly deposited. If you want the department to directly deposit your rebate into your checking or savings account, complete:

19. Place an X in one box to authorize the Department of Revenue to directly deposit your rebate into your: ..... 19. Checking Savings

20. Routing number. Enter in boxes to the right. .... 20.

21. Account number. Enter in boxes to the right. .... 21.

TABLE A - OWNERS ONLY		TABLE B - RENTERS ONLY	
INCOME LEVEL	Maximum Standard Rebate	INCOME LEVEL	Maximum Rebate
\$ 0 to \$ 8,000	\$650	\$ 0 to \$ 8,000	\$650
\$ 8,001 to \$15,000	\$500	\$ 8,001 to \$15,000	\$500
\$15,001 to \$18,000	\$300		
\$18,001 to \$35,000	\$250		

**D** An excessive claim with intent to defraud is a misdemeanor punishable by a maximum fine of \$1,000, and/or imprisonment for up to one year.

**CLAIMANT OATH:** I declare that this claim is true, correct and complete to the best of my knowledge and belief, and this is the only claim filed by members of my household. I authorize the PA Department of Revenue access to my federal and state Personal Income Tax records, my PAACE records, my Social Security Administration records and/or my Department of Human Services records. This access is for verifying the truth, correctness and completeness of the information reported in this claim.

Claimant's Signature \_\_\_\_\_ Date \_\_\_\_\_ Witnesses' Signatures: If the claimant cannot sign, but only makes a mark. \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_ \_\_\_\_\_

**PREPARER:** I declare that I prepared this return, and that it is to the best of my knowledge and belief, true, correct and complete. Name of claimant's power of attorney or nearest relative. Please print. \_\_\_\_\_

Preparer's Signature, if other than the claimant \_\_\_\_\_ Date \_\_\_\_\_ Telephone number of claimant's power of attorney or nearest relative. \_\_\_\_\_

Preparer's Name, Please print. \_\_\_\_\_ Home address of claimant's power of attorney or nearest relative. Please print. \_\_\_\_\_

Preparer's telephone number \_\_\_\_\_ City or Post Office \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Claim filing deadline - June 30, 2017  
You can call 1-888-728-2937 after May 1 to verify the status of your claim.

1605120011 1605120011



**2016**

1605010055

OFFICIAL USE ONLY

**A** Check your label for accuracy. If incorrect, do not use the label. Complete Part A.

Your Social Security Number  Spouse's Social Security Number

**PLEASE WRITE IN YOUR SOCIAL SECURITY NUMBER(S) ABOVE**

Last Name  First Name  MI

First Line of Address

Second Line of Address

City or Post Office  State  ZIP Code

Spouse's First Name  MI  County Code  School District Code

← REQUIRED →

Claimant's Birthdate  Spouse's Birthdate  Daytime Telephone Number

If Spouse is Deceased, fill in the oval.

**B** Fill in only one oval in each section.

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, 2016, 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.  Filing on behalf of a decedent

**C** **TOTAL INCOME** received by you and your spouse during 2016

	Dollars	Cents
4. Social Security, SSI and SSP Income (Total benefits \$ _____ divided by 2) . . . . .	4.	
5. Railroad Retirement Tier 1 Benefits (Total benefits \$ _____ divided by 2) . . . . .	5.	
6. Total Benefits from Pension, Annuity, IRA Distributions, Veterans' Disability and Railroad Retirement Tier 2 . . . . .	6.	
7. Interest and Dividend Income . . . . .	7.	
8. Gain or Loss on the Sale or Exchange of Property. . . . . If a loss, fill in this oval. . . . .	8.	<input type="radio"/>
9. Net Rental Income or Loss . . . . . If a loss, fill in this oval. . . . .	9.	<input type="radio"/>
10. Net Business Income or Loss . . . . . If a loss, fill in this oval. . . . .	10.	<input type="radio"/>
Other Income.		
11a. Salaries, wages, bonuses, commissions, and estate and trust income. . . . .	11a.	
11b. Gambling and Lottery winnings, including PA Lottery winnings, prize winnings and the value of other prizes . . . . .	11b.	
11c. Value of inheritances, alimony and spousal support. . . . .	11c.	
11d. Cash public assistance/relief. Unemployment compensation and workers' compensation, except Section 306(c) benefits. . . . .	11d.	
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. . . . .	11e.	
11f. Gifts of cash or property totaling more than \$300, except gifts between members of a household. . . . .	11f.	
11g. Miscellaneous income and annualized income amount. . . . .	11g.	
12. <b>TOTAL INCOME.</b> Add only the positive income amounts from Lines 4 through 11g. See Page 3 for income limitations. Enter this amount on line 22. . . . .	12.	

**IMPORTANT:** You must submit proof of the income you reported – See the instructions on Pages 6 and 7.



1605010055

--	--	--	--	--

# PA-1000 2016

Your Social Security Number

Your Name: \_\_\_\_\_

### PROPERTY OWNERS ONLY

13. Total 2016 property tax. Submit copies of receipted tax bills. 13.
14. Property Tax Rebate. Enter the maximum standard rebate amount from Table A for your income level here: (\_\_\_\_\_) | Compare this amount to line 13 and enter the lesser amount to the right. 14.

### RENTERS ONLY

15. Total 2016 rent paid. Submit PA Rent Certificate and/or rent receipts 15.
16. Multiply Line 15 by 20 percent (0.20) 16.
17. Rent Rebate. Enter the maximum rebate amount from Table B for your income level here: (\_\_\_\_\_) | Compare this amount to line 16 and enter the lesser amount to the right. 17.

### OWNER - RENTER ONLY

18. Property Tax/Rent Rebate. Enter the maximum rebate amount from Table A for your income level here: (\_\_\_\_\_) | Compare this amount to the sum of Lines 14 and 17 and enter the lesser amount to the right. 18.

**DIRECT DEPOSIT.** Banking rules do not permit direct deposits to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 19, 20 and 21. The department will mail you a paper check. If your rebate will be going to a bank account within the U.S., you have the option to have your rebate directly deposited. If you want the department to directly deposit your rebate into your checking or savings account, complete Lines 19, 20 and 21.

19. Place an X in one box to authorize the Department of Revenue to directly deposit your rebate into your: 19. 

Checking	<input type="checkbox"/>
Savings	<input type="checkbox"/>

20. Routing number. Enter in boxes to the right. 20.

21. Account number. Enter in boxes to the right. 21.

22. <input type="text"/> Enter the amount from Line 12 of the claim form on this line and circle the corresponding Maximum Rebate amount for your income level. Owners use Table A and Renters use Table B.	TABLE A - OWNERS ONLY		TABLE B - RENTERS ONLY	
	INCOME LEVEL	Maximum Standard Rebate	INCOME LEVEL	Maximum Rebate
	\$ 0 to \$ 8,000	\$650	\$ 0 to \$ 8,000	\$650
	\$ 8,001 to \$15,000	\$500	\$ 8,001 to \$15,000	\$500
	\$15,001 to \$18,000	\$300		
	\$18,001 to \$35,000	\$250		

**D** An excessive claim with intent to defraud is a misdemeanor punishable by a maximum fine of \$1,000, and/or imprisonment for up to one year upon conviction. The claimant is also subject to a penalty of 25 percent of the entire amount claimed.

**CLAIMANT OATH:** I declare that this claim is true, correct and complete to the best of my knowledge and belief, and this is the only claim filed by members of my household. I authorize the PA Department of Revenue access to my federal and state Personal Income Tax records, my PACE records, my Social Security Administration records and/or my Department of Human Services records. This access is for verifying the truth, correctness and completeness of the information reported in this claim.

Claimant's Signature	Date	Witnesses' Signatures: If the claimant cannot sign, but only makes a mark.		
		1.		
Spouse's Signature	Date	2.		
<b>PREPARER:</b> I declare that I prepared this return, and that it is to the best of my knowledge and belief, true, correct and complete.		Name of claimant's power of attorney or nearest relative. Please print.		
Preparer's Signature, if other than the claimant	Date	Telephone number of claimant's power of attorney or nearest relative.		
Preparer's Name. Please print.		Home address of claimant's power of attorney or nearest relative. Please print.		
Preparer's telephone number		City or Post Office	State	ZIP Code

Claim filing deadline – June 30, 2017

You can call 1-888-728-2937 after May 1 to verify the status of your claim.



**PA SCHEDULE A**

1605410057

PA-1000 A (08-16)  
PA Department of Revenue

**2016**

OFFICIAL USE ONLY

Name as shown on PA-1000

Social Security Number

You may make photocopies of this form as needed.

**Owner SCHEDULE A.** If you owned, paid the property taxes on and resided in a home during 2016, then sold that residence and bought another 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 information for each home in the applicable columns. If you owned, paid the property taxes on and resided in a home during 2016, 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 home, paid the property taxes and resided in that home for the remainder of the year, you should also complete a PA Rent Certificate for the portion of the year that you rented. Complete the information for the first home for the portion of the year that you owned your home. 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 home during 2016 and died during the claim year, fill in the dates the deceased owned and occupied the home(s). If the deceased previously owned another home before owning the home he or she was living in preceding death, complete 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 home during 2016, 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 home, paid the property taxes and resided in that home for the remainder of his or her life, then 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. Complete the information for the first home for the portion of the year that the deceased owned the home.

Street address (First Home)			I/The deceased owned and occupied this home from Month ____ Day ____ 2016 until Month ____ Day ____ 2016
City or Post Office	State	ZIP Code	
Street address (Second Home)			I/The deceased owned and occupied this home from (Date moved <b>into</b> this home): Month ____ Day ____ 2016 until Month ____ Day ____ 2016
City or Post Office	State	ZIP Code	

	First Home	Second Home
1. Total property taxes paid on each home.	\$	\$
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 13 of your or the deceased's claim form or the next schedule you or the deceased must complete.	\$	



1605410057

1605410057



PA SCHEDULE F/G

1605610052

PA-1000 F/G (08-16)
PA Department of Revenue

2016

OFFICIAL USE ONLY

Name as shown on PA-1000 Social Security Number

You may make photocopies of this form as needed.

Owner/Renter SCHEDULE F. If your deed or lease shows additional names (other than your spouse or minor children) during 2016, complete this schedule. You must list all owners and renters. If your deed or lease shows more than three names, make copies of this schedule or make your own schedule.

Table with 5 columns: Claimant's name, Address, if different than claim form, Age, Relationship, Social Security No.

- 1. Total property taxes or rent paid on your residence in 2016. 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, D or E, enter the result from that schedule.
2. Eligible claimant percentage. Divide the number of owners or renters that qualify as claimants by the total number of persons listed on the deed or lease.
3. Eligible property taxes or rent paid. Multiply the amount on Line 1 by the percentage on Line 2, and enter the result:
a) If an owner, enter the amount on Line 13 of your claim form
b) If a renter, enter the amount on Line 15 of your claim form

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

- 1. Enter the date of death of the claimant: Month \_\_\_ / Day \_\_\_ / 2016
2. Number of days the claimant lived during the claim year.
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.
4. Enter the result of dividing the days in the claim year (365 or 366) by Line 2. Round to two decimal places.
5. Multiply Line 3 times Line 4.
6. Subtract Line 3 from Line 5 and enter the result here and include in Line 11g of the claim form.



1605610052

1605610052

**Physician's Statement**

1605310059

Physician's Statement  
of Permanent and  
Total Disability  
PA-1000 PS (08-16)  
PA Department of Revenue

**2016**

OFFICIAL USE ONLY

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.

\_\_\_\_\_  
Physician Signature\_\_\_\_\_  
Date

**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	



1605310059

1605310059



PA Rent Certificate
PA Rent Certificate and Rental
Occupancy Affidavit
PA-1000 RC (08-16)
PA Department of Revenue
2016

OFFICIAL USE ONLY

Name as shown on PA-1000 Social Security Number

You may make photocopies of this form as needed.
If filing as a renter, you must provide proof of the rent you paid. If you rented at more than one address, you must submit proof for each address.

PA RENT CERTIFICATE

Your landlord must provide all the information on Lines 1 through 8. Your landlord, or your landlord's authorized agent, must sign this PA Rent Certificate. If your landlord, or your landlord's authorized agent, does not sign this PA Rent Certificate, you must complete Lines 1 through 8 and the Rental Occupancy Affidavit below. Your Rental Occupancy Affidavit must be notarized.

1. Street address of the residence for which the claimant paid rent
City, State, ZIP Code
2. Owner's business name or landlord's name (last, first, middle initial) if an individual
Landlord's Address
City, State, ZIP Code
Landlord's EIN (if applicable) and daytime telephone number
3. Rental unit is (fill in the appropriate oval):
Apartment in a House, Apartment Building, Boarding Home, Mobile Home, Personal Care Home, Mobile Home Lot, Nursing Home, Private Home, Assisted Living, Domiciliary Care, Foster Care
Building Name:
If Domiciliary Care or Foster Care, you must submit a copy of your contract agreement.

Table with 4 columns: Question number, Dollars, Cents, Explanation of Item 4/7. Contains questions 4-8 regarding rent amount, subsidies, and occupancy.

LANDLORD'S OATH: (Read carefully before signing)

I certify that the information provided on this PA Rent Certificate is true, correct and complete to the best of my knowledge, information and belief. I further certify that - fill in the applicable oval(s).

- I was required to pay 2016 property taxes on the property in which the claimant resided in 2016.
I made, or was required to make, a payment in lieu of taxes for 2016 on the property in which the claimant resided in 2016.
The property in which the claimant resided in 2016 was tax exempt.
Other names, excluding the spouse or minor children, appear on the lease.

X Landlord's Signature Date

OCCUPANCY AFFIDAVIT

I am, or am filing on behalf of, the claimant named above. I certify that I was unable to obtain the landlord's signature on the PA Rent Certificate for the following reason(s):

Affidavit: I certify that I am, or am filing on behalf of, the claimant named above. I also affirm all the information on the above PA Rent Certificate and Occupancy Affidavit is true, correct and complete to the best of my knowledge, information and belief.

Notarize:
Subscribed and sworn before me this
day of 20

X Claimant's Signature Date X Signature of Notary Public



your name and rental address, the amount of rent paid and the period for which you paid rent.

**NOTE:** The department will not accept cancelled checks as proof of rent paid. Print your Social Security Number on each proof document that you submit with your claim form.

**IMPORTANT:** If your landlord is a tax-exempt entity and is not required to pay property taxes on your rental property, you do not qualify for a rent rebate unless your landlord makes payments in lieu of taxes. In this situation, landlords agree to make reasonable cash 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 claim rent rebates.

Before completing Line 15 of the claim form, complete any schedules listed in the instructions for this line. If you must complete more than one schedule, you must complete them in alphabetical order.

If one schedule does not apply to you, skip it, and go to the next schedule. You must carry forward, as the total rent paid, the last amount shown on the previous schedule you complete to the next schedule you complete.

Report the amount shown on the last schedule that applies to you on Line 15 of the claim form.

**PA-1000 Schedule B** - If you were a widow or widower age 50 to 64 who remarried in 2016.

**PA-1000 Schedule D** - If you were a renter who received cash public assistance in 2016.

**PA-1000 Schedule E** - If you used part of your residence for a purpose other than living quarters in 2016.

**PA-1000 Schedule F** - If your lease shows persons other than your spouse or minor children.

If you were required to complete Schedules B, D, E, or F, enter the lesser amount of the total rent paid in 2016 or the amount shown as eligible rents paid, on the last schedule completed.

**Line 16** - Multiply Line 15 by 20 percent (0.20).

**Line 17** - To determine the amount for Line 17, start with the amount of your total income on Line 22. In Table B, find the income range that includes your Line 22 amount and circle the corresponding maximum rebate amount. Compare your maximum rebate amount to the amount on Line 16 and enter the lesser amount on Line 17. The department will not pay a rebate for less than \$10. The maximum standard rebate cannot exceed \$650.

#### **Line 18 - For Owner/Renter Only**

**IMPORTANT:** If you have over \$15,000 of income claimed on Line 12, you are not eligible for the rent rebate relief portion of this program unless a Social Security COLA is the only reason your income is greater than \$15,000. See Page 3 for additional information.

**CAUTION:** As an owner/renter, only fill in Oval B (Owner/Renter) in Section B of the claim form. Do not fill in Oval P or R. Filling in other ovals may reduce your rebate amount. If you were both a property owner and a renter in 2016, you must calculate your

property tax rebate separately from your rent rebate. Complete Lines 13 and 14 to calculate your property tax rebate and complete Lines 15 through 17 to calculate your rent rebate.

**Add Lines 14 and 17** - To determine the amount for Line 18, start with the amount of your total income in Line 22. In Table A, find the income range that includes your Line 22 amount and circle the corresponding maximum standard rebate amount. Compare your maximum standard rebate amount to the sum of Lines 14 and 17 and enter the lesser amount on Line 18. The department will not pay a rebate for less than \$10. The maximum standard rebate cannot exceed \$650.

### **DIRECT DEPOSIT**

**Line 19** - In order to comply with banking rules, direct deposits are not available for rebates going to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 19, 20 and 21. The department will send you a paper check.

If your rebate will be going to a bank account within the U.S., you have the option to have your rebate directly deposited.

If you want the Department of Revenue to directly deposit your rebate into your checking or savings account at your bank, credit union, or other financial institution, place an X in the appropriate box on Line 19. Then complete Lines 20 and 21.

**CAUTION:** Be sure to enter the correct routing and account numbers. Please check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. **The Department of Revenue is not responsible for a lost rebate if you enter the wrong account information. The Department of Revenue cannot change the banking information you enter in these spaces. If the information you entered is not accurate or up to date, the department will send a check instead of making a direct deposit into your account.**

By placing an X in either box on Line 19, you are authorizing the department to directly deposit your rebate into your checking or savings account. Direct deposits cannot be made to Social Security Direct Express® cards.

**IMPORTANT:** Do not include a copy of a blank check with your rebate application. The department cannot complete this information on your application.

#### **Line 20 - Routing Number**

Enter your bank or financial institution's nine-digit routing number. The first two digits must be 01 through 12, or 21 through 32. Do not use spaces or special characters when entering the routing number. **EXAMPLE:** The routing number on the sample check on Page 12 is 250250025.

If you are attempting to complete this line using a deposit slip, please contact your financial institution to determine if the routing number is correct. Many times the number on the deposit slip is for internal use by the institution and using it may delay the payment of your rebate.

**NOTE:** This number must be nine digits. Otherwise, your financial institution will reject the direct deposit, and the department will mail you a check.

**IMPORTANT:** Your check may state that it is payable through a bank different from the financial institution where you have your account (i.e. your check may have two banks listed on the face). If so, do not use the routing number on your check. Instead, ask your financial institution for the correct routing number and enter it on Line 20.

**Line 21 - Checking or Savings Account Number**

Enter your checking or savings account number. Your account number may be as many as 17 digits and may contain both numbers and letters.

Enter the numbers and letters from left to right. Do not use spaces or special characters when you enter your account number and leave any unused boxes blank. **EXAMPLE:** The checking account number on the sample check below is

20202086. **Do not include the check number.** The check number on the sample check is 0001. If you are attempting to complete this line using a direct deposit slip, please contact your financial institution to determine if the account number is correct. Many times the number on the deposit slip is for internal use by the institution and using it may delay the payment of your rebate.

**CAUTION:** If your bank has recently changed ownership, the routing and account numbers on your check may be incorrect. Please verify the routing and account numbers with your bank before you enter them on Lines 20 and 21.

**IMPORTANT:** If you apply before the end of May and opt for direct deposit of your rebate, you may notice a zero dollar transaction on your April or May bank statement. This transaction is part of a security process conducted to verify your account information and ensure your rebate arrives quickly and accurately. If account information cannot be verified for direct deposit, the department will send you a paper check.

**SAMPLE CHECK**

The image shows a sample check form with the following fields and callouts:

- Payee:** Joe & Jane Taxpayer, 123 Drive Avenue, Nowhere, PA 78910
- Address:** 50-42, 370, 1234567890
- Date:** \_\_\_\_\_
- Pay To The Order Of:** \_\_\_\_\_
- Amount:** \$ \_\_\_\_\_ Dollars
- Your Bank:** Commonwealth Region, Harrisburg, PA
- Routing Number:** 250250025
- Account Number:** 20202086
- Check Number:** 0001
- Memo:** \_\_\_\_\_
- Signature:** \_\_\_\_\_

Please do not send a copy of a blank or voided check with your rebate application.

**Line 22 - Total Income**

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

my Social Security Administration records, and/or my Department of Human Services records. This access is for verifying the truth, correctness, and completeness of the information reported in this claim.

If you do not agree with the oath, do not sign the claim form. However, the department will not process the claim form or issue a rebate without a signature.

**PART D - OATH**

Please read the following oath before signing the claim form.

**CLAIMANT OATH:** I declare that this claim is true, correct, and complete to the best of my knowledge and belief, and this is the only claim filed by members of my household. I authorize the PA Department of Revenue access to my federal and Pennsylvania personal income tax records, my PACE records,

**NOTE:** The Property Tax or Rent Rebate program is a benefit provided to qualifying homeowners 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.

**SIGNATURES:** Sign and date the claim form in the space provided. The signature must match the name listed on the label or printed on the name line. If someone other than the claimant signs the claim form, a copy of the Power of Attorney,

guardianship papers, or other documents entitling that person to sign must accompany the claim form. In the case of deceased claimant, see the instructions on Page 4.

If the claimant makes a mark instead of a signature, two people must sign the form as witnesses to the claimant's mark.

Also please provide the name, address, and telephone number of the claimant's nearest relative. This helps the department locate claimants if the Post Office returns a rebate check as undeliverable.

**MAILING INSTRUCTIONS**

You must complete and submit one original claim form to the Department of Revenue. Do not submit a photocopy of the claim form. For your convenience, the department provides two claim forms. If you need another claim form, visit [www.revenue.pa.gov](http://www.revenue.pa.gov) or call the Forms Ordering Message Service at 1-800-362-2050.

**IMPORTANT: Do not use staples.** Using staples delays the processing of your claim and damages your claim form and other documents.

Place your completed claim form and other necessary documents in the envelope provided. Use the checklist on the back of the envelope to verify that your claim is complete. Incomplete claims will delay your rebate. If you do not have the

envelope the department provided, mail your completed claim form and necessary documents to:

**PA DEPARTMENT OF REVENUE  
PROPERTY TAX OR RENT REBATE PROGRAM  
PO BOX 280503  
HARRISBURG PA 17128-0503**

**SUPPLEMENTAL PROPERTY TAX REBATES**

Revenue from slots gaming is providing general property tax relief to all Pennsylvania homeowners. Supplemental property tax rebates, equal to 50 percent of taxpayers' base rebates, are available to provide extra relief to homeowners who need it the most.

Homeowners in Pittsburgh, Scranton and Philadelphia with eligibility income of \$30,000 or less will receive additional payments, as will homeowners in the rest of the state who meet the same income-eligibility requirement and pay more than 15 percent of their household income in property taxes.

**IMPORTANT:** If you are eligible for a supplemental payment above the maximum rebate, the department will calculate it for you. Please follow the instructions for Lines 13 and 14 on Pages 8 and 9 of this booklet to complete your rebate application; do not adjust the amounts on Line 14.

**REBATE TABLES**

**TABLE A - OWNERS ONLY**

TOTAL INCOME From Line 12 of your claim form				Maximum Standard Rebate
\$ 0	to	\$ 8,000		\$ 650
\$ 8,001	to	\$ 15,000		\$ 500
\$ 15,001	to	\$ 18,000		\$ 300
\$ 18,001	to	\$ 35,000		\$ 250

**TABLE B - RENTERS ONLY**

TOTAL INCOME From Line 12 of your claim form				Maximum Rebate
\$ 0	to	\$ 8,000		\$ 650
\$ 8,001	to	\$ 15,000		\$ 500

## PENNSYLVANIA COUNTIES & CODES

Adams	01	Elk	24	Montour	47
Allegheny	02	Erie	25	Northampton	48
Armstrong	03	Fayette	26	Northumberland	49
Beaver	04	Forest	27	Perry	50
Bedford	05	Franklin	28	Philadelphia	51
Berks	06	Fulton	29	Pike	52
Blair	07	Greene	30	Potter	53
Bradford	08	Huntingdon	31	Schuylkill	54
Bucks	09	Indiana	32	Snyder	55
Butler	10	Jefferson	33	Somerset	56
Cambria	11	Juniata	34	Sullivan	57
Cameron	12	Lackawanna	35	Susquehanna	58
Carbon	13	Lancaster	36	Tioga	59
Centre	14	Lawrence	37	Union	60
Chester	15	Lebanon	38	Venango	61
Clarion	16	Lehigh	39	Warren	62
Clearfield	17	Luzerne	40	Washington	63
Clinton	18	Lycoming	41	Wayne	64
Columbia	19	McKean	42	Westmoreland	65
Crawford	20	Mercer	43	Wyoming	66
Cumberland	21	Mifflin	44	York	67
Dauphin	22	Monroe	45		
Delaware	23	Montgomery	46		



# PA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
<b>ADAMS</b>		<b>BERKS</b>		Palmerton Area . . . . .13650		Middletown Area . . . . .22600	
Bermudian Springs . . . . .	.01110	Antietam . . . . .	.06050	Panther Valley . . . . .	.13660	Millersburg Area . . . . .	.22610
Conewago Valley . . . . .	.01160	Boyerstown Area . . . . .	.06075	Weatherly Area . . . . .	.13900	Steelton Highspire . . . . .	.22800
Fairfield Area . . . . .	.01305	Brandywine Heights Area . . . . .	.06085	<b>CENTRE</b>		Susquehanna Township . . . . .	.22830
Gettysburg Area . . . . .	.01375	Conrad Weiser Area . . . . .	.06110	Bald Eagle Area . . . . .	.14100	Susquenita . . . . .	.50600
Littletown Area . . . . .	.01520	Daniel Boone Area . . . . .	.06150	Bellefonte Area . . . . .	.14110	Upper Dauphin Area . . . . .	.22900
Upper Adams . . . . .	.01852	Exeter Township . . . . .	.06200	Keystone Central . . . . .	.18360	Williams Valley . . . . .	.54880
<b>ALLEGHENY</b>		Fleetwood Area . . . . .	.06250	Penns Valley Area . . . . .	.14700	<b>DELAWARE</b>	
Allegheny Valley . . . . .	.02060	Governor Mifflin . . . . .	.06300	Philipsburg-Osceola Area . . . . .	.17700	Chester Upland . . . . .	.23123
Avonworth . . . . .	.02075	Hamburg Area . . . . .	.06350	State College Area . . . . .	.14800	Chichester . . . . .	.23130
Baldwin Whitehall . . . . .	.02110	Kutztown Area . . . . .	.06400	Tyrone Area . . . . .	.07800	Garnet Valley . . . . .	.23410
Bethel Park . . . . .	.02125	Muhlenberg Township . . . . .	.06550	<b>CHESTER</b>		Haverford Township . . . . .	.23450
Brentwood Borough . . . . .	.02145	Oley Valley . . . . .	.06650	Avon Grove . . . . .	.15050	Interboro . . . . .	.23510
Carlynton . . . . .	.02160	Reading . . . . .	.06700	Coatesville Area . . . . .	.15190	Marple Newtown . . . . .	.23550
Chartiers Valley . . . . .	.02175	Schuylkill Valley . . . . .	.06750	Downingtown Area . . . . .	.15200	Penn-Delco . . . . .	.23690
Clairton City . . . . .	.02190	Tulpehocken Area . . . . .	.06800	Great Valley . . . . .	.15350	Radnor Township . . . . .	.23760
Cornell . . . . .	.02210	Twin Valley . . . . .	.06810	Kennett Consolidated . . . . .	.15400	Ridley . . . . .	.23770
Deer Lakes . . . . .	.02225	Upper Perkiomen . . . . .	.46860	Octorara Area . . . . .	.15650	Rose Tree Media . . . . .	.23790
Duquesne City . . . . .	.02250	Wilson . . . . .	.06910	Owen J. Roberts . . . . .	.15660	Southeast Delco . . . . .	.23840
East Allegheny . . . . .	.02280	Wyomissing . . . . .	.06935	Oxford Area . . . . .	.15670	Springfield . . . . .	.23850
Elizabeth Forward . . . . .	.02315	<b>BLAIR</b>		Phoenixville Area . . . . .	.15720	Unionville-Chadds Ford . . . . .	.15850
Fort Cherry . . . . .	.63240	Altoona Area . . . . .	.07050	Spring-Ford Area . . . . .	.46730	Upper Darby . . . . .	.23945
Fox Chapel Area . . . . .	.02391	Bellwood Antis . . . . .	.07100	Tredyffrin Easttown . . . . .	.15780	Wallingford Swarthmore . . . . .	.23960
Gateway . . . . .	.02410	Claysburg-Kimmel . . . . .	.07150	Twin Valley . . . . .	.06810	West Chester Area . . . . .	.15900
Hampton Township . . . . .	.02460	Hollidaysburg Area . . . . .	.07350	Unionville-Chadds Ford . . . . .	.15850	William Penn . . . . .	.23965
Highlands . . . . .	.02475	Spring Cove . . . . .	.07750	West Chester Area . . . . .	.15900	<b>ELK</b>	
Keystone Oaks . . . . .	.02500	Tyrone Area . . . . .	.07800	<b>CLARION</b>		Brockway Area . . . . .	.33070
McKeesport Area . . . . .	.02600	Williamsburg Community . . . . .	.07900	Allegheny Clarion Valley . . . . .	.16030	Forest Area . . . . .	.27200
Montour . . . . .	.02630	<b>BRADFORD</b>		Armstrong . . . . .	.03085	Johnsonburg Area . . . . .	.24350
Moon Area . . . . .	.02634	Athens Area . . . . .	.08050	Clarion Area . . . . .	.16120	Kane Area . . . . .	.42230
Mount Lebanon . . . . .	.02640	Canton Area . . . . .	.08100	Clarion-Limestone Area . . . . .	.16170	Ridgway Area . . . . .	.24600
North Allegheny . . . . .	.02685	Northeast Bradford County . . . . .	.08300	Keystone . . . . .	.16650	Saint Marys Area . . . . .	.24800
Northgate . . . . .	.02687	Northgate . . . . .	.08300	North Clarion County . . . . .	.16750	<b>ERIE</b>	
North Hills . . . . .	.02690	Sayre Area . . . . .	.08600	Redbank Valley . . . . .	.16800	Corry Area . . . . .	.25145
Penn Hills . . . . .	.02735	Towanda Area . . . . .	.08650	Union . . . . .	.16900	Erie City . . . . .	.25260
Penn-Trafford . . . . .	.65710	Troy Area . . . . .	.08665	<b>CLEARFIELD</b>		Fairview . . . . .	.25330
Pine-Richland . . . . .	.02100	Wyalusing Area . . . . .	.08900	Clearfield Area . . . . .	.17100	Fort Leboeuf . . . . .	.25355
Pittsburgh . . . . .	.02745	<b>BUCKS</b>		Curwensville Area . . . . .	.17180	General McLane . . . . .	.25390
Plum Borough . . . . .	.02750	Bensalem Township . . . . .	.09100	Dubois Area . . . . .	.17200	Girard . . . . .	.25405
Quaker Valley . . . . .	.02775	Bristol Borough . . . . .	.09130	Glendale . . . . .	.17300	Harbor Creek . . . . .	.25435
Riverview . . . . .	.02820	Bristol Township . . . . .	.09135	Harmony Area . . . . .	.17350	Iroquois . . . . .	.25655
Shaler Area . . . . .	.02830	Centennial . . . . .	.09200	Moshannon Valley . . . . .	.17500	Millcreek Township . . . . .	.25760
South Allegheny . . . . .	.02865	Central Bucks . . . . .	.09210	Philipsburg-Osceola Area . . . . .	.17700	North East . . . . .	.25830
South Fayette Township . . . . .	.02870	Council Rock . . . . .	.09235	Purchase Line . . . . .	.32730	Northwestern . . . . .	.25850
South Park . . . . .	.02875	Easton Area . . . . .	.48330	West Branch Area . . . . .	.17900	Union City Area . . . . .	.25910
Steel Valley . . . . .	.02883	Morrisville Borough . . . . .	.09720	<b>CLINTON</b>		Wattsburg Area . . . . .	.25970
Sto-Rox . . . . .	.02885	Neshaminy . . . . .	.09750	Jersey Shore Area . . . . .	.41400	<b>FAYETTE</b>	
Upper Saint Clair Township . . . . .	.02920	New Hope Solebury . . . . .	.09760	Keystone Central . . . . .	.18360	Albert Gallatin Area . . . . .	.26030
West Allegheny . . . . .	.02940	North Penn . . . . .	.46570	West Branch Area . . . . .	.17900	Belle Vernon Area . . . . .	.65060
West Jefferson Hills . . . . .	.02955	Palisades . . . . .	.09800	<b>COLUMBIA</b>		Brownsville Area . . . . .	.26080
West Mifflin Area . . . . .	.02960	Pennridge . . . . .	.09810	Benton Area . . . . .	.19100	Connellsville Area . . . . .	.26130
Wilksburg Borough . . . . .	.02980	Pennsburg . . . . .	.09820	Berwick Area . . . . .	.19110	Frazier . . . . .	.26290
Woodland Hills . . . . .	.02990	Quakertown Community . . . . .	.09840	Bloomsburg Area . . . . .	.19120	Laurel Highlands . . . . .	.26400
<b>ARMSTRONG</b>		Souderton Area . . . . .	.46710	Central Columbia . . . . .	.19150	Southmoreland . . . . .	.65750
Allegheny Clarion Valley . . . . .	.16030	<b>BUTLER</b>		Millville Area . . . . .	.19500	Uniontown Area . . . . .	.26800
Apollo-Ridge . . . . .	.03060	Allegheny Clarion Valley . . . . .	.16030	Mount Carmel Area . . . . .	.49510	<b>FOREST</b>	
Armstrong . . . . .	.03085	Butler Area . . . . .	.10125	North Schuylkill . . . . .	.54500	Forest Area . . . . .	.27200
Freeport Area . . . . .	.03305	Freeport Area . . . . .	.03305	Southern Columbia Area . . . . .	.19750	<b>FRANKLIN</b>	
Karns City Area . . . . .	.10360	Karns City Area . . . . .	.10360	<b>CRAWFORD</b>		Chambersburg Area . . . . .	.28130
Kiski Area . . . . .	.65440	Mars Area . . . . .	.10500	Conneaut . . . . .	.20103	Fannett-Metal . . . . .	.28200
Leechburg Area . . . . .	.03450	Moniteau . . . . .	.10535	Corry Area . . . . .	.25145	Greencastle-Antrim . . . . .	.28300
Redbank Valley . . . . .	.16800	Seneca Valley . . . . .	.10790	Crawford Central . . . . .	.20135	Shippensburg Area . . . . .	.21800
<b>BEAVER</b>		Slippery Rock Area . . . . .	.10750	Jamestown Area . . . . .	.43360	Tuscarora . . . . .	.28600
Aliquippa Borough . . . . .	.04050	South Butler County . . . . .	.10780	Penncrest . . . . .	.20470	Waynesboro Area . . . . .	.28900
Ambridge Area . . . . .	.04070	<b>CAMBRIA</b>		Titusville Area . . . . .	.61720	<b>FULTON</b>	
Beaver Area . . . . .	.04120	Blacklick Valley . . . . .	.11060	Union City Area . . . . .	.25910	Central Fulton . . . . .	.29130
Big Beaver Falls Area . . . . .	.04150	Cambria Heights . . . . .	.11120	<b>CUMBERLAND</b>		Forbes Road . . . . .	.29230
Blackhawk . . . . .	.04160	Central Cambria . . . . .	.11130	Big Spring . . . . .	.21050	Southern Fulton . . . . .	.29750
Central Valley . . . . .	.04200	Conemaugh Valley . . . . .	.11140	Camp Hill . . . . .	.21100	<b>GREENE</b>	
Ellwood City Area . . . . .	.37200	Ferndale Area . . . . .	.11200	Carlisle Area . . . . .	.21110	Carmichaels Area . . . . .	.30130
Freedom Area . . . . .	.04285	Forest Hills . . . . .	.11220	Cumberland Valley . . . . .	.21160	Central Greene . . . . .	.30140
Hopewell Area . . . . .	.04410	Glendale . . . . .	.17300	East Pennsboro Area . . . . .	.21250	Jefferson-Morgan . . . . .	.30350
Midland Borough . . . . .	.04530	Greater Johnstown . . . . .	.11250	Mechanicsburg Area . . . . .	.21650	Southeastern Greene . . . . .	.30650
New Brighton Area . . . . .	.04565	Northern Cambria . . . . .	.11450	Shippensburg Area . . . . .	.21800	West Greene . . . . .	.30850
Riverside Beaver County . . . . .	.04585	Penn Cambria . . . . .	.11600	South Middleton . . . . .	.21830	<b>HUNTINGDON</b>	
Rochester Area . . . . .	.04690	Portage Area . . . . .	.11630	West Shore . . . . .	.21900	Huntingdon Area . . . . .	.31250
South Side Area . . . . .	.04740	Richland . . . . .	.11650	<b>DAUPHIN</b>		Juniata Valley . . . . .	.31280
Western Beaver County . . . . .	.04930	Westmont Hilltop . . . . .	.11850	Central Dauphin . . . . .	.22140	Mount Union Area . . . . .	.31600
<b>BEDFORD</b>		Windber Area . . . . .	.56910	Derry Township . . . . .	.22175	Southern Huntingdon County . . . . .	.31750
Bedford Area . . . . .	.05100	<b>CAMERON</b>		Halifax Area . . . . .	.22250	Tussey Mountain . . . . .	.05800
Chestnut Ridge . . . . .	.05150	Cameron County . . . . .	.12270	Harrisburg City . . . . .	.22275	Tyrone Area . . . . .	.07800
Claysburg-Kimmel . . . . .	.07150	<b>CARBON</b>		Lower Dauphin . . . . .	.22400		
Everett Area . . . . .	.05300	Hazleton Area . . . . .	.40330				
Northern Bedford County . . . . .	.05600	Jim Thorpe Area . . . . .	.13500				
Tussey Mountain . . . . .	.05800	Lehighton Area . . . . .	.13550				



# THE PENNSYLVANIA LOTTERY



Benefits Older Pennsylvanians.  
Every Day.

The Pennsylvania Lottery, established by law in 1971, remains the only U.S. lottery to dedicate all proceeds to benefit older adults.

## Where does the money go\*?



**\*Profits based on sales and interest income**

In the 2015-2016 fiscal year, the Pennsylvania Lottery achieved record sales of more than \$4.1 billion, which produced record net revenue of more than \$1.1 billion to support benefits for older Pennsylvanians. In addition, Lottery winners claimed a record of more than \$2.6 billion in prizes.

Since its very first game went on sale in 1972, the Pennsylvania Lottery has contributed nearly \$27 billion to programs that include property tax and rent rebates; transportation services; care services; prescription assistance; and a broad range of local services provided by Area Agencies on Aging.

The Pennsylvania Lottery is a bureau of the Pennsylvania Department of Revenue, and a successful enterprise of which all state residents may be proud.

Players must be 18 or older. Please play responsibly. Problem Gambling Helpline: 1-800-GAMBLER.

**For more information about Lottery games and benefits for older Pennsylvanians, visit [palottery.com](http://palottery.com).**



## CUSTOMER SERVICES AND ASSISTANCE

### ONLINE SERVICES

[www.revenue.pa.gov](http://www.revenue.pa.gov)

- Property Tax/Rent Rebate applicants may now check the status of rebates online through the Revenue e-Services center, as well as by phone. To use the online application, each applicant must enter his/her Social Security number, date of birth and the amount of the rebate requested.
- If you have Internet access, you can find answers to commonly asked questions by using the department's Online Customer Service Center. Use the Find an Answer feature to search the database of commonly asked questions. If you do not find your answer in this area, you can submit your question to a customer service representative.

### TELEPHONE SERVICES

#### Property Tax/Rent Rebate Taxpayer Service and Information Center

- Call 1-888-222-9190 for personal assistance during normal business hours, 7:30 a.m. to 5 p.m.

#### 1-888-PATAXES

Touch-tone service is required for this automated 24-hour toll-free line. Call to order forms or check the status of a personal income tax account, corporation tax account or property tax/rent rebate. Harrisburg-area residents may call 717-425-2533.

**Services for Taxpayers with Special Hearing and/or Speaking Needs:** 1-800-447-3020 (TTY)

### FORMS ORDERING SERVICES

To obtain forms, visit a Revenue district office or use one of the following services:

**Internet:** [www.revenue.pa.gov](http://www.revenue.pa.gov)

Forms, brochures, and other information are available on the department's website. If you do not have Internet access, visit your local public library.

**Email Requests for Forms:** [ra-forms@pa.gov](mailto:ra-forms@pa.gov)

**Automated 24-hour Forms Ordering Message Service:** 1-800-362-2050.

- This line serves taxpayers without touch-tone telephone service.

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

### OTHER PROGRAMS AND SERVICES

#### Free Preparation Assistance

You can receive free assistance in preparing your Property Tax/Rent Rebate form through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Visit the department's website or contact the nearest Revenue district office for information.

#### Revenue District Offices

If you need assistance preparing your claim form or have questions, please contact your local Department of Revenue district office. See Page 19 for a list of offices.

#### PA Department of Aging ([www.aging.pa.gov](http://www.aging.pa.gov))

The Department of Aging has served as an advocate for the interests of older Pennsylvanians at all levels of government since 1978. Information on the following programs and services can be found on its website.

#### Area Agencies on Aging

Each Area Agency on Aging has trained staff available to answer questions and make referrals to other agencies in the community that provide the specific services needed by the individual. Refer to the government pages of your local phone directory to find the Area Agency on Aging office nearest you.

#### PACE, PACENET and PACE Plus Medicare (1-800-225-7223)

PACE, PACENET and PACE Plus Medicare are Pennsylvania's prescription assistance programs for older adults, offering low-cost prescription medication to qualified residents age 65 and older.

#### Long-Term Care Services (1-866-286-3636)

This program, administered by the Department of Human Services and funded by the Pennsylvania Lottery and federal Medical Assistance money, provides nursing facility and home- and community-based services to qualifying low-income seniors and individuals with disabilities.

#### Free and Reduced-Fare Transportation

The Department of Transportation distributes Lottery funding to local transit authorities to provide free and reduced-fare mass transit for older residents. Contact your local transit authority for more information.

#### APPRISE (1-800-783-7067)

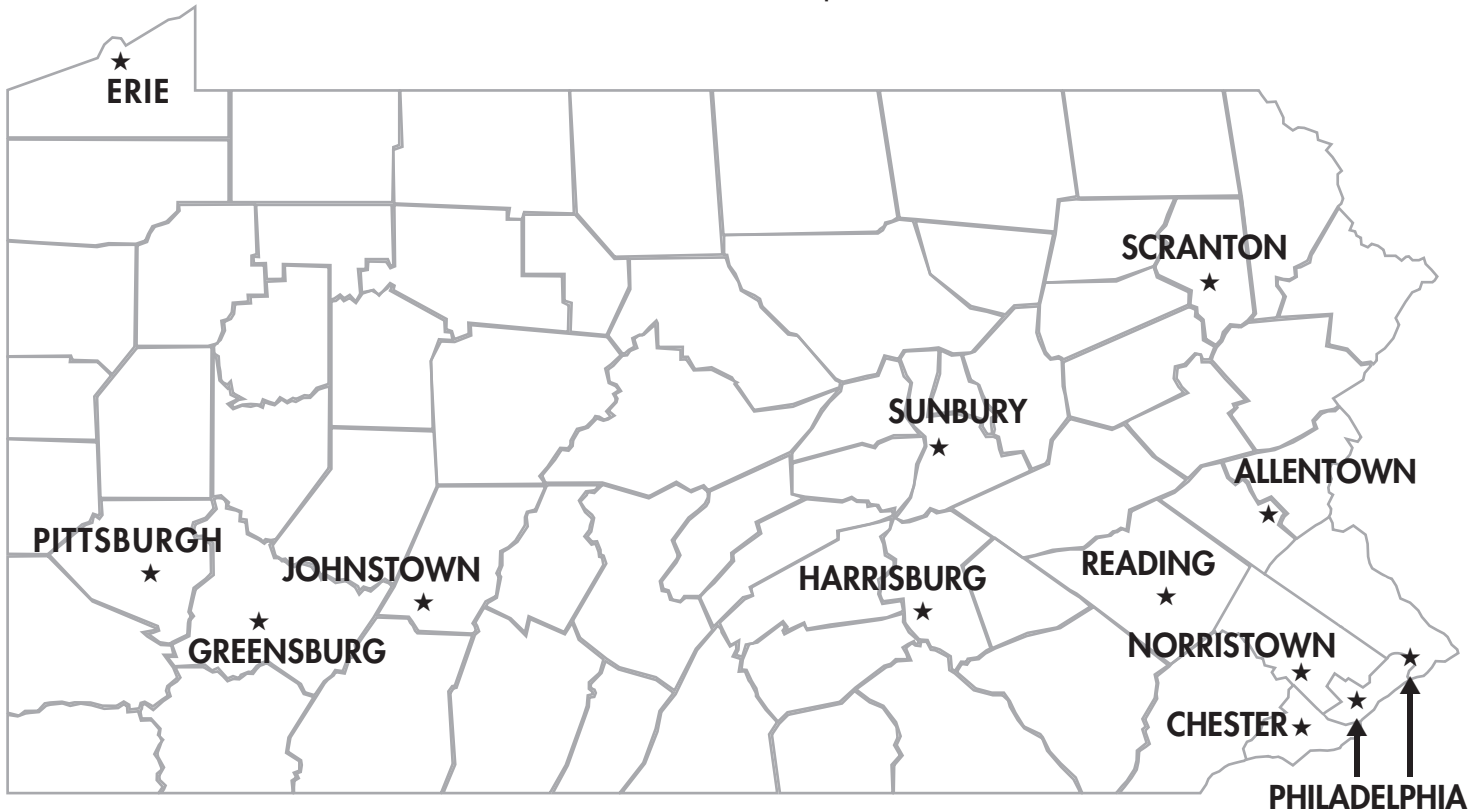
APPRISE is a free health insurance counseling program designed to help older Pennsylvanians with Medicare. Counselors are specially trained volunteers who can answer your questions about Medicare and provide you with objective, easy-to-understand information about Medicare, Medicare Supplemental Insurance, Medicaid and Long-Term Care Insurance.

#### Report Elder Abuse (1-800-490-8505)

Any person who believes an older adult is being abused, neglected, exploited or abandoned may call the statewide elder abuse hotline toll-free, 24 hours a day.

## PA DEPARTMENT OF REVENUE DISTRICT OFFICES

NOTE: Please call ahead to verify a district office's address and its services or visit the department's website at [www.revenue.pa.gov](http://www.revenue.pa.gov) for information. Taxpayer assistance hours are 8:30 a.m. to 5:00 p.m.



**ALLENTOWN**  
STE 4  
555 UNION BLVD  
ALLENTOWN PA 18109-3389  
**610-861-2000**

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

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

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

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

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

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

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

**PHILADELPHIA**  
ACDMY PLZ SHPG CTR  
3240 RED LION RD  
PHILADELPHIA PA 19114-1109  
**215-821-1860**

**PITTSBURGH – DOWNTOWN**  
411 7TH AVE - ROOM 420  
PITTSBURGH PA 15219-1905  
**412-565-7540**

**PITTSBURGH – GREENTREE**  
11 PARKWAY CTR STE 175  
875 GREENTREE RD  
PITTSBURGH PA 15220-3623  
**412-929-0614**

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

**SCRANTON**  
RM 207  
BANK TOWERS  
207 WYOMING AVE  
SCRANTON PA 18503-1427  
**570-963-4585**

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



**COMMONWEALTH OF PENNSYLVANIA  
OFFICE OF THE GOVERNOR  
HARRISBURG**

My Fellow Pennsylvanians:

The Property Tax/Rent Rebate program provides rebates up to \$975 each year to hundreds of thousands of older Pennsylvanians and residents with disabilities. This is one of the many programs funded by the Pennsylvania Lottery that benefit older Pennsylvanians.

The Pennsylvania Lottery has funded property tax relief for seniors since the early 1970s and is the only lottery in the nation that devotes all proceeds to programs that benefit older residents. Since its inception, the Lottery has contributed nearly \$27 billion to programs that have grown to include the Property Tax/Rent Rebate program, a free and reduced-fare public transit program, the low-cost prescription drug programs PACE and PACENET, long-term care services and the 52 Area Agencies on Aging that serve all 67 counties, as well as hundreds of full- and part-time senior community centers across the state.

All of these programs and services are part of Pennsylvania's commitment to ensuring healthier, happier lives for its 2.9 million older residents. In fiscal year 2014-15, every day, the Lottery helped to provide older adults with nearly 22,900 prescriptions, more than 23,700 meals, over 104,000 rides, and nearly \$1.3 million in care services – all adding up to more than \$1 billion in annual support.

The Property Tax/Rent Rebate program is available to qualified older Pennsylvanians and permanently disabled residents. Every qualified resident should use the program. If you think a friend, neighbor or family member may qualify for a rebate, tell them about the program. I do not want a single senior to miss out on the help they need.

Sincerely,

TOM WOLF

Governor