



# Lackawanna County Taxpayer Relief

Pennsylvania  
Property Tax or  
Rent Rebate  
Program

## Pennsylvania Property Tax or Rent Rebate Program

- The Property Tax or 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 maximum income eligibility level for the Property Tax or Rent Rebate program is \$35,000 a year, excluding half of Social Security income, and the maximum rebate for homeowners is \$650.
- Property Tax or Rent Rebate application forms and assistance are available at no cost from Department of Revenue district offices, local Area Agencies on Aging, senior centers and state legislator's offices.
- The deadline to apply for a rebate on property taxes or rent paid in 2010 has been extended to December 31, 2011.
- For additional assistance, contact the Lackawanna County Area Agency on Aging Intake Unit at 570-963-6740 or go to [www.revenue.state.pa.us](http://www.revenue.state.pa.us).



# PA-1000

## Pennsylvania Property Tax or Rent Rebate Program

# 2010

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 2010 is June 30, 2011. Revenue will begin mailing and depositing rebates on July 1, 2011, as specified by law. Please see Page 3 for eligibility requirements and Page 10 for a sample form.

### MORE OLDER PENNSYLVANIANS ELIGIBLE FOR REBATES

The Property Tax/Rent Rebate program was dramatically expanded to increase rebate amounts and give rebates to more older and disabled Pennsylvanians.

<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.



**pennsylvania**  
DEPARTMENT OF REVENUE

HARRISBURG, PA 17128-0503  
www.revenue.state.pa.us

Some homeowners may receive larger rebates than requested. Based on where you live, income and/or property taxes, you may qualify for a supplemental property tax rebate, automatically calculated for you. See Page 13 for more information.

For more information on property tax relief, visit [www.PaPropertyTaxRelief.com](http://www.PaPropertyTaxRelief.com). For assistance regarding your rebate claim, call, toll-free, 1-888-222-9190.

### DIRECT DEPOSIT

Eliminate trips to the bank and receive your rebate payment faster by enrolling in direct deposit. Most seniors already receive Social Security payments through this safe, secure and convenient payment method. See Page 12 for details.

### HELP US PROCESS YOUR REBATE FASTER - BE SURE TO PROVIDE YOUR SCHOOL DISTRICT AND COUNTY CODES

Each claimant must provide the school district code (found on Pages 15 and 16) and two-digit county code (found on Page 14) for his/her residence. Applications for claimants who fail to provide these numbers may take longer to process, so please include these code numbers on your claim form.

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 no longer included on your SSA-1099 form. The Department of Public Welfare 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 2010, 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 Public Welfare 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 Public Welfare.

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

If your address in Social Security Administration records was not a Pennsylvania address for 2010, you must submit a copy of one of the following documents as proof of your 2010 Social Security income: Form SSA-1099 reporting your 2010 Social Security benefits, a statement from Social Security that reports the monthly or yearly Social Security/Supplemental Security Income benefits you received during 2010, or a bank statement showing the amount of Social Security/Supplemental Security Income benefits deposited into your account during 2010.

### **PHILADELPHIA RESIDENTS**

Please read the special filing instructions beginning on Page 9.

## ELIGIBILITY REQUIREMENTS

You are eligible for a Property Tax/Rent Rebate for claim year 2010, 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, 2010;
- b. You were not 65, but your spouse who lived with you was 65 as of Dec. 31, 2010;
- c. You were a widow or widower during all or part of 2010 and were 50 or older as of Dec. 31, 2010; or
- d. You were permanently disabled and 18 or older during all or part of 2010, 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

- 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 2010.
- 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 2010.

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.

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.

### 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 2010 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 2010 (see Page 11); and
- c. You or someone on your behalf paid the rent on your residence for 2010.

#### 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 2010, 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 during all of 2010. If a claimant died on or after Jan. 1, 2011, the Department will pay the rebate to the claimant's spouse, estate, or personal representative. Please follow the rules explained in the following sections entitled SURVIVING SPOUSE, AN ESTATE, and PERSONAL REPRESENTATIVE.

## **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 court-appointed representative 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 court order appointing someone to receive the deceased person's assets, known as a Decree of Distribution. A Short Certificate or Decree of Distribution 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 after filing a claim and there is no will; or if the will has not been registered or probated; or if there is no estate, then a personal representative can request the rebate be issued in his/her name. 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 he or she personally paid the funeral expenses in an amount that is equal to or greater than the amount of Property Tax/Rent Rebate 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 below 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. On the first line, enter the postal format for an apartment number (APT),

suite (STE), room number (RM), rural route (RR), box number (PO BOX), floor (FL), etc. Then on the second line, enter your street address. If you have only a street address, you may enter it on either line.

- Use black ink. Another color such as red ink will delay the processing of your rebate claim.
- Do not use pencil.
- 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	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, 2010, even if you moved after Dec. 31, 2010. 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.state.pa.us](http://www.revenue.state.pa.us).

### 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 2010 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 2010.

**(B) Owner/Renter:** Fill in this oval if you owned and occupied your residence for part of 2010, and also rented and occupied another residence for the rest of 2010, 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, 2010. If you are a surviving spouse or filing a claim for a claimant who died prior to Dec. 31, 2010, the deceased is not eligible for a rebate. If you are eligible under another category, 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 Page 4 for acceptable proof of age documents.

**Line 3 -** If you have received a rebate before, completely fill in the oval for "Yes." If you have not received a rebate before, or if your deceased spouse received rebates in the past, completely fill in the oval for "No." See Pages 3 and 4 for acceptable proof documents for first time filers.

### PART C - LINES 4 THROUGH 18

You must report the total household income you earned and/or received during 2010 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 2010 Social Security Benefits as shown in Box 5 of your benefit statement SSA-1099, one-half of your 2010 SSI, one-half of your 2010 Social Security Disability Income, and one-half of your 2010 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 2010.

**IMPORTANT:** Rollovers from Individual Retirement Accounts and employer pensions are not includable in income. However, proof must be provided. Proof includes, but is not limited to, a Federal Form 1099 showing a rollover or other documentation indicating that the distribution was rolled into a new account.

**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 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 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. 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.

Submit a copy of your Federal 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 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 2010.

**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 Schedule E, Part I, or PA-40 Schedule E from your income tax return.

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

**Line 11a.** - 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 that is not listed above

**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 2010
- 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 (including 2008 federal economic stimulus payments received in 2010)
- 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
- Individual Retirement Account and employer pension rollovers (must provide a copy of Federal Form 1099R indicating rollover or other supporting documentation)

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

**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.

**Line 13 - For Property Owners Only**

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.

Before completing Line 13 of the claim form, complete any of the following schedules that apply to you.

**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.

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 first schedule you complete to the next schedule you complete. Report the amount shown on the last schedule that applies to you on Line 13 of the claim form.

**PA-1000 Schedule A** - If you owned and occupied your home for less than the entire year of 2010.

**PA-1000 Schedule B** - If you were a widow or widower age 50 to 64 who remarried in 2010.

**PA-1000 Schedule E** - If you used part of your residence for a purpose other than living quarters in 2010.

**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 2010 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 2010 real estate taxes. The letter should also show your name, the address of the property, and 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 2010 property tax bills for Philadelphia that were paid by Dec. 31, 2010. If you live in the City of Philadelphia and paid your 2010 property taxes by Dec. 31, 2010, do not include a copy of your receipted property tax bills. If you live in Philadelphia and paid your 2010 property taxes in 2011, 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** - Compare Line 13 to the rebate amount shown in Table A (on the back of the PA-1000 form) for your income level and enter the lesser amount. The Department will not pay a rebate for less than \$10. The maximum standard rebate is \$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.

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 2010.

**PA-1000 Schedule D** - If you were a renter who received cash public assistance in 2010.

**PA-1000 Schedule E** - If you used part of your residence for a purpose other than living quarters in 2010.

**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 2010 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** - Compare Line 16 to the rebate amount shown in Table B (on the back of the PA-1000 form) for your income level and enter the lesser amount. The Department will not pay a rebate for less than \$10. The maximum rebate is \$650.

You may claim a rebate only if you pay rent to a property owner for a homestead. A homestead is 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. Homesteads can include:

# 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.

**PA-1000**  
Property Tax or Rent  
Rebate Claim  
PA-1000 (09-10)  
PA Department of Revenue  
Harrisburg PA 17128-0503  
2010

1005010010

**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 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, 2010, 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. Have you received Property Tax/Rent Rebates in the past?

1. Yes  2. No  (See instructions)

Deadline - June 30, 2011.

**C** TOTAL INCOME received by you and your spouse during 2010

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

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. LOSS ..... 8.

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

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

Other Income:

11a. Salaries, wages, bonuses, commissions, and estate and inheritance tax ..... 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 long-term care benefits and disability insurance benefits, and life insurance benefits, except for \$5,000 of total death benefit payments ..... 11e.

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

11g. Miscellaneous income that is not listed above ..... 11g.

12. TOTAL INCOME. Add only the positive income amounts from Lines 4 through 11g. If your total income exceeds \$35,000, you may not claim a rebate. .... 12.

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

1005010010

Fill in only one oval for Line 1.

Fill in only one oval for Line 2.

Fill in only one oval for Line 3.

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 Line 4 through 11g.

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.

**PA-1000 2010**  
Your Social Security Number \_\_\_\_\_  
Your Name: \_\_\_\_\_

1005120017

**PROPERTY OWNERS ONLY**

13. Total 2010 property tax. Submit copies of receipted tax bills. .... 13.

14. Property Tax Rebate. Compare Line 13 to the maximum rebate amount determined by your income level in Table A and enter the lesser amount. .... 14.

**RENTERS ONLY**

15. Total 2010 rent paid. Submit Rent Certificate and/or rent receipts ..... 15.

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

17. Rent Rebate. Compare Line 16 to the maximum rebate amount determined by your income level in Table B and enter the lesser amount. .... 17.

**OWNER - RENTER ONLY**

18. Property Tax/Rent Rebate. Add Lines 14 and 17, then compare total to the maximum rebate amount determined by your income level in Table A and enter the lesser amount. .... 18.

**DIRECT DEPOSIT.** In order to comply with new 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. You will receive a check from the Department.

If your rebate will be going to a bank account within the U.S., you may 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

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 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 Public Welfare 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. \_\_\_\_\_

**PREPARER:** I declare that I prepared this return, and that it is to the best of my knowledge and belief, true, correct and complete.

Preparer's Signature, if other than the claimant: \_\_\_\_\_ Date: \_\_\_\_\_

Name of claimant's power of attorney or nearest relative. Please print. \_\_\_\_\_

Preparer's Name - please print \_\_\_\_\_ Telephone number of claimant's power of attorney or nearest relative. \_\_\_\_\_

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

City or Post Office \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Call 1-888-728-2937 to check the status of your claim or to update your address.

1005120017

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).

- 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 Rent Certificate.

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

1. A 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 Rent Certificate; OR
2. If you cannot get your landlord's signature, you must complete and submit the Rent Certificate and a notarized Occupancy Affidavit that is below the Rent Certificate. Complete the Occupancy Affidavit in its entirety, and write the reason the landlord did not sign the Rent Certificate. The Department will review the Rent Certificate and Occupancy Affidavit for accuracy; OR

3. Rent receipts signed by your landlord or his/her agent for each month for which you are claiming a rebate that show 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.

**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.

**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 2010, 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** - then compare the total to the rebate amount shown in Table A (on the back of the PA-1000 form) for your income level and enter the lesser amount on Line 18. The result is your 2010 Property Tax/Rent Rebate. The Department will not issue a rebate for less than \$10. The maximum standard rebate is \$650.

**SAMPLE CHECK**

Joe & Jane Taxpayer  
123 Drive Avenue  
Nowhere, PA 78910

50-42  
370  
1234567890

Date \_\_\_\_\_

Pay To The Order Of: \_\_\_\_\_

\_\_\_\_\_ Dollars

**Your Bank**  
Commonwealth Region  
Harrisburg, PA

Memo \_\_\_\_\_

Signature \_\_\_\_\_

I: (250250025) :I (202III02III086) III(0001)

0001

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

## DIRECT DEPOSIT

**Line 19** – In order to comply with new 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. You will receive a check from the Department.

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.**

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 11 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 on Page 11 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.

## 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, my Social Security Administration records, and/or my Department of Public Welfare 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.

**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.state.pa.us](http://www.revenue.state.pa.us) 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, and 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 - those with high property tax burdens and those living in cities of high tax burden.

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 beginning on Page 8 of this booklet to complete your rebate application; do not adjust the amounts on Line 14.

**REBATE PERCENTAGE TABLES**

**TABLE A - OWNERS ONLY**

<b>TOTAL INCOME</b> From Line 12 of your claim form		<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

**TABLE B - RENTERS ONLY**

<b>TOTAL INCOME</b> From Line 12 of your claim form		<b>Maximum Rebate</b>
\$ 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	Boyertown Area	.06075	Weatherly Area	13900	Steelton Highspire	22800
Fairfield Area	.01305	Brandywine Heights Area	.06085			Susquehanna Township	22830
Gettysburg Area	.01375	Conrad Weiser Area	.06110	<b>CENTRE</b>		Susquehanna	50600
Littlestown Area	.01520	Daniel Boone Area	.06150	Bald Eagle Area	14100	Upper Dauphin Area	22900
Upper Adams	.01852	Exeter Township	.06200	Bellefonte Area	14110	Williams Valley	54880
		Fleetwood Area	.06250	Keystone Central	18360		
<b>ALLEGHENY</b>		Governor Mifflin	.06300	Penns Valley Area	14700	<b>DELAWARE</b>	
Allegheny Valley	.02060	Hamburg Area	.06350	Philipsburg-Osceola Area	17700	Chester Upland	23123
Avonworth	.02075	Kutztown Area	.06400	State College Area	14800	Chichester	23130
Baldwin Whitehall	.02110	Muhlenberg Township	.06550	Tyrone Area	07800	Garnet Valley	23410
Bethel Park	.02125	Oley Valley	.06650			Haverford Township	23450
Brentwood Borough	.02145	Reading	.06700	<b>CHESTER</b>		Interboro	23510
Carlynton	.02160	Schuylkill Valley	.06750	Avon Grove	15050	Marple Newtown	23550
Chartiers Valley	.02175	Tulpehocken Area	.06800	Coatesville Area	15190	Penn-Delco	23690
Clairton City	.02190	Twin Valley	.06810	Downingtown Area	15200	Radnor Township	23760
Cornell	.02210	Upper Perkiomen	.46860	Great Valley	15350	Ridley	23770
Deer Lakes	.02225	Wilson	.06910	Kennett Consolidated	15400	Rose Tree Media	23790
Duquesne City	.02250	Wyomissing	.06935	Octorara Area	15650	Southeast Delco	23840
East Allegheny	.02280			Owen J. Roberts	15660	Springfield	23850
Elizabeth Forward	.02315	<b>BLAIR</b>		Oxford Area	15670	Unionville-Chadds Ford	15850
Fort Cherry	.63240	Altoona Area	.07050	Phoenixville Area	15720	Upper Darby	23945
Fox Chapel Area	.02391	Bellwood Antis	.07100	Spring-Ford Area	46730	Wallingford Swarthmore	23960
Gateway	.02410	Claysburg-Kimmel	.07150	Tredyffrin Easttown	15780	West Chester Area	15900
Hampton Township	.02460	Holidaysburg Area	.07350	Twin Valley	06810	William Penn	23965
Highlands	.02475	Spring Cove	.07750	Unionville-Chadds Ford	15850		
Keystone Oaks	.02500	Tyrone Area	.07800	West Chester Area	15900	<b>ELK</b>	
McKeesport Area	.02600	Williamsburg Community	.07900			Brockway Area	33070
Montour	.02630			<b>CLARION</b>		Forest Area	27200
Moon Area	.02634	<b>BRADFORD</b>		Allegheny Clarion Valley	16030	Johnsonburg Area	24350
Mount Lebanon	.02640	Athens Area	.08050	Armstrong	03085	Kane Area	42230
North Allegheny	.02685	Canton Area	.08100	Clarion Area	16120	Ridgway Area	24600
Northgate	.02687	Northeast Bradford County	.08300	Clarion-Limestone Area	16170	Saint Marys Area	24800
North Hills	.02690	Sayre Area	.08600	Keystone	16650		
Penn Hills	.02735	Towanda Area	.08650	North Clarion County	16750	<b>ERIE</b>	
Penn-Trafford	.65710	Troy Area	.08665	Redbank Valley	16800	Corry Area	25145
Pine-Richland	.02100	Wyalusing Area	.08900	Union	16900	Erie City	25260
Pittsburgh	.02745			<b>CLEARFIELD</b>		Fairview	25330
Plum Borough	.02750	<b>BUCKS</b>		Clearfield Area	17100	Fort Leboeuf	25355
Quaker Valley	.02775	Bensalem Township	.09100	Curwensville Area	17180	General McLane	25390
Riverview	.02820	Bristol Borough	.09130	Dubois Area	17200	Girard	25405
Shaler Area	.02830	Bristol Township	.09135	Glendale	17300	Harbor Creek	25435
South Allegheny	.02865	Centennial	.09200	Harmony Area	17350	Iroquois	25655
South Fayette Township	.02870	Central Bucks	.09210	Moshannon Valley	17500	Millcreek Township	25760
South Park	.02875	Council Rock	.09235	Philipsburg-Osceola Area	17700	North East	25830
Steel Valley	.02883	Easton Area	.48330	Purchase Line	32730	Northwestern	25850
Sto-Rox	.02885	Morrisville Borough	.09720	West Branch Area	17900	Union City Area	25910
Upper Saint Clair Township	.02920	Neshaminy	.09750			Wattsburg Area	25970
West Allegheny	.02940	New Hope Solebury	.09760	<b>CLINTON</b>			
West Jefferson Hills	.02955	North Penn	.46570	Jersey Shore Area	41400	<b>FAYETTE</b>	
West Mifflin Area	.02960	Palisades	.09800	Keystone Central	18360	Albert Gallatin Area	26030
Wilkinsburg Borough	.02980	Pennridge	.09810	West Branch Area	17900	Belle Vernon Area	65060
Woodland Hills	.02990	Pennsbury	.09820			Brownsville Area	26080
		Quakertown Community	.09840	<b>COLUMBIA</b>		Connellsville Area	26130
		Souderton Area	.46710	Benton Area	19100	Frazier	26290
<b>ARMSTRONG</b>				Berwick Area	19110	Laurel Highlands	26400
Allegheny Clarion Valley	16030	<b>BUTLER</b>		Bloomsburg Area	19120	Southmoreland	65750
Apollo-Ridge	03060	Allegheny Clarion Valley	16030	Central Columbia	19150	Uniontown Area	26800
Armstrong	03085	Butler Area	10125	Millville Area	19500		
Freeport Area	03305	Freeport Area	03305	Mount Carmel Area	49510	<b>FOREST</b>	
Karns City Area	10360	Karns City Area	10360	North Schuylkill	54500	Forest Area	27200
Kiski Area	65440	Mars Area	10500	Southern Columbia Area	19750		
Leechburg Area	03450	Moniteau	10535			<b>FRANKLIN</b>	
Redbank Valley	16800	Seneca Valley	10790	<b>CRAWFORD</b>		Chambersburg Area	28130
		Slippery Rock Area	10750	Conneaut	20103	Fannett-Metal	28200
		South Butler County	10780	Corry Area	25145	Greencastle-Antrim	28300
<b>BEAVER</b>				Crawford Central	20135	Shippensburg Area	21800
Aliquippa Borough	04050	<b>CAMBRIA</b>		Jamestown Area	43360	Tuscarora	28600
Ambridge Area	04070	Blacklick Valley	11060	Penncrest	20470	Waynesboro Area	28900
Beaver Area	04120	Cambria Heights	11120	Titusville Area	61720		
Big Beaver Falls Area	04150	Central Cambria	11130	Union City Area	25910	<b>FULTON</b>	
Blackhawk	04160	Conemaugh Valley	11140			Central Fulton	29130
Central Valley	04200	Ferndale Area	11200	<b>CUMBERLAND</b>		Forbes Road	29230
Ellwood City Area	37200	Forest Hills	11220	Big Spring	21050	Southern Fulton	29750
Freedom Area	04285	Glendale	17300	Camp Hill	21100		
Hopewell Area	04410	Greater Johnstown	11250	Carlisle Area	21110	<b>GREENE</b>	
Midland Borough	04530	Northern Cambria	11450	Cumberland Valley	21160	Carmichaels Area	30130
New Brighton Area	04565	Penn Cambria	11600	East Pennsboro Area	21250	Central Greene	30140
Riverside Beaver County	04585	Portage Area	11630	Mechanicsburg Area	21650	Jefferson-Morgan	30350
Rochester Area	04690	Richland	11650	Shippensburg Area	21800	Southeastern Greene	30650
South Side Area	04740	Westmont Hilltop	11850	South Middleton	21830	West Greene	30850
Western Beaver County	04930	Windber Area	56910	West Shore	21900		
				<b>DAUPHIN</b>		<b>HUNTINGDON</b>	
<b>BEDFORD</b>		<b>CAMERON</b>		Central Dauphin	22140	Huntingdon Area	31250
Bedford Area	05100	Cameron County	12270	Derry Township	22175	Juniata Valley	31280
Chestnut Ridge	05150			Halifax Area	22250	Mount Union Area	31600
Claysburg-Kimmel	07150	<b>CARBON</b>		Harrisburg City	22275	Southern Huntingdon County	31750
Everett Area	05300	Hazleton Area	40330	Lower Dauphin	22400	Tussey Mountain	05800
Northern Bedford County	05600	Jim Thorpe Area	13500			Tyrone Area	07800
Tussey Mountain	05800	Lehighton Area	13550				

# PA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
<b>INDIANA</b>							
Apollo-Ridge	03060	Dallas	40160	Easton Area	48330	<b>UNION</b>	
Armstrong	03085	Greater Nanticoke Area	40260	Nazareth Area	48480	Lewisburg Area	60400
Blairsville-Saltsburg	32110	Hanover Area	40300	Northampton Area	48490	Mifflinburg Area	60500
Harmony Area	17350	Hazleton Area	40330	Northern Lehigh	39450	Milton Area	49500
Homer Center	32330	Lake-Lehman	40390	Pen Argyl Area	48560	Warrior Run	49800
Indiana Area	32370	Northwest Area	40600	Saucon Valley	48600	<b>VENANGO</b>	
Marion Center Area	32520	Pittston Area	40660	Wilson Area	48860	Allegheny Clarion Valley	16030
Penns Manor Area	32630	Wilkes-Barre Area	40885	<b>NORTHUMBERLAND</b>			
Punxsutawney Area	33800	Wyoming Area	40920	Danville Area	47180	Cranberry Area	61130
Purchase Line	32730	Wyoming Valley West	40930	Line Mountain	49350	Forest Area	27200
United	32800	<b>LYCOMING</b>		Milton Area	49500	Franklin Area	61220
<b>JEFFERSON</b>		Canton Area	08100	Mount Carmel Area	49510	Oil City Area	61620
Brockway Area	33070	East Lycoming	41200	Shamokin Area	49650	Penncrest	20470
Brookville Area	33080	Jersey Shore Area	41400	Shikellamy	49660	Titusville Area	61720
Clarion-Limestone Area	16170	Loyalsock Township	41420	Southern Columbia Area	19750	Valley Grove	61860
Dubois Area	17200	Montgomery Area	41500	Warrior Run	49800	<b>WARREN</b>	
Punxsutawney Area	33800	Montoursville Area	41510	<b>PERRY</b>			
<b>JUNIATA</b>		Muncy	41530	Fannett-Metal	28200	Corry Area	25145
Greenwood	50300	South Williamsport Area	41610	Greenwood	50300	Titusville Area	61720
Juniata County	34360	Southern Tioga	59700	Newport	50400	Warren County	62830
<b>LACKAWANNA</b>		Wellsboro Area	59850	Susquenita	50600	<b>WASHINGTON</b>	
Abington Heights	35030	Williamsport Area	41720	West Perry	50800	Avella Area	63050
Carbondale Area	35130	<b>MCKEAN</b>		<b>PHILADELPHIA</b>			
Dunmore	35220	Bradford Area	42080	Philadelphia City	51500	Bentworth	63090
Forest City Regional	58300	Kane Area	42230	<b>PIKE</b>			
Lackawanna Trail	66500	Oswayo Valley	53750	Delaware Valley	52200	Bethlehem-Center	63100
Lakeland	35460	Otto-Eldred	42600	East Stroudsburg Area	45200	Brownsville Area	26080
Mid Valley	35550	Port Allegany	42630	Wallenpaupack Area	64830	Burgettstown Area	63120
North Pocono	35650	Smethport Area	42750	<b>POTTER</b>			
Old Forge	35660	<b>MERCER</b>		Austin Area	53030	California Area	63150
Riverside	35700	Commodore Perry	43130	Coudersport Area	53130	Canon-McMillan	63170
Scranton City	35740	Crawford Central	20135	Galeton Area	53280	Charlertown	63180
Valley View	35840	Farrell Area	43250	Keystone Central	18360	Chartiers-Houston	63190
<b>LANCASTER</b>		Greenville Area	43280	Northern Potter	53550	Fort Cherry	63240
Cocalico	36130	Grove City Area	43290	Oswayo Valley	53750	McGuffey	63390
Columbia Borough	36150	Hermitage	43330	Port Allegany	42630	Peters Township	63650
Conestoga Valley	36170	Jamestown Area	43360	<b>SCHUYLKILL</b>			
Donegal	36220	Lakeview	43390	Blue Mountain	54080	Ringgold	63700
Eastern Lancaster County	36230	Mercer Area	43500	Hazleton Area	40330	Trinity Area	63800
Elizabethtown Area	36240	Reynolds	43530	Mahanoy Area	54450	Washington	63880
Ephrata Area	36260	Sharon City	43560	Minersville Area	54470	<b>WAYNE</b>	
Hempfield	36310	Sharpsville Area	43570	North Schuylkill	54500	Forest City Regional	58300
Lampeter-Strasburg	36360	West Middlesex Area	43750	Panther Valley	13660	North Pocono	35650
Lancaster	36400	Wilmington Area	37800	Pine Grove Area	54600	Susquehanna Community	58650
Manheim Central	36440	<b>MIFFLIN</b>		Pottsville Area	54610	Wallenpaupack Area	64830
Manheim Township	36450	Mifflin County	44460	Saint Clair Area	54680	Wayne Highlands	64870
Octorara Area	15650	Mount Union Area	31600	Shenandoah Valley	54720	Western Wayne	64890
Penn Manor	36520	<b>MONROE</b>		Schuylkill Haven Area	54730	<b>WESTMORELAND</b>	
Pequea Valley	36530	East Stroudsburg Area	45200	Tamaqua Area	54760	Belle Vernon Area	65060
Solanco	36700	Pleasant Valley	45520	Tri-Valley	54780	Blairsville-Saltsburg	32110
Warwick	36900	Pocono Mountain	45540	Williams Valley	54880	Burrell	65070
<b>LAWRENCE</b>		Stroudsburg Area	45600	<b>SNYDER</b>			
Blackhawk	04160	<b>MONTGOMERY</b>		Mid-West	55500	Derry Area	65160
Ellwood City Area	37200	Abington	46030	Selinsgrove Area	55710	Franklin Regional	65260
Laurel	37400	Boyertown Area	06075	<b>SOMERSET</b>			
Mohawk Area	37500	Bryn Athyn Borough	46050	Berlin Brothersvalley	56100	Greater Latrobe	65310
Neshannock Township	37520	Cheltenham Township	46130	Conemaugh Township Area	56180	Greensburg Salem	65320
New Castle Area	37530	Colonial	46160	Meyersdale Area	56520	Hempfield Area	65380
Shenango Area	37620	Hatboro-Horsham	46360	North Star	56550	Jeannette City	65410
Union Area	37700	Jenkintown	46380	Rockwood Area	56630	Kiski Area	65440
Wilmington Area	37800	Lower Merion	46450	Salisbury-Elk Lick	56700	Leechburg Area	03450
<b>LEBANON</b>		Lower Moreland Township	46460	Shade-Central City	56720	Ligonier Valley	65490
Annville-Cleona	38030	Methacton	46530	Shanksville-Stonycreek	56740	Monessen City	65580
Cornwall-Lebanon	38130	Norristown Area	46560	Somerset Area	56770	Mount Pleasant Area	65590
Eastern Lebanon County	38230	North Penn	46570	Turkeyfoot Valley Area	56840	New Kensington-Arnold	65630
Lebanon	38460	Perkiomen Valley	46610	Windber Area	56910	Norwin	65650
Northern Lebanon	38500	Pottsgrove	46630	<b>SULLIVAN</b>			
Palmyra Area	38530	Pottstown	46640	Sullivan County	57630	Penn-Trafford	65710
<b>LEHIGH</b>		Souderton Area	46710	<b>SUSQUEHANNA</b>			
Allentown City	39030	Springfield Township	46720	Blue Ridge	58100	Southmoreland	65750
Bethlehem Area	48100	Spring-Ford Area	46730	Elk Lake	58250	Yough	65890
Catasauqua Area	39130	Upper Dublin	46830	Forest City Regional	58300	<b>WYOMING</b>	
East Penn	39230	Upper Merion Area	46840	Montrose Area	58450	Elk Lake	58250
Northern Lehigh	39450	Upper Moreland Township	46850	Mountain View	58460	Lackawanna Trail	66500
Northwestern Lehigh	39460	Upper Perkiomen	46860	Susquehanna Community	58650	Lake-Lehman	40390
Parkland	39510	Wissahickon	46930	<b>TIOGA</b>			
Salisbury Township	39560	<b>MONTOUR</b>		Canton Area	08100	Tunkhannock Area	66750
Southern Lehigh	39570	Danville Area	47180	Galeton Area	53280	Wyalsusing Area	08900
Whitehall-Coplay	39780	Warrior Run	49800	Northern Tioga	59600	Wyoming Area	40920
<b>LUZERNE</b>		<b>NORTHAMPTON</b>		Southern Tioga	59700	<b>YORK</b>	
Berwick Area	19110	Bangor Area	48080	Wellsboro Area	59850	Central York	67130
Crestwood	40140	Bethlehem Area	48100	<b>UNION</b>			
		Catasauqua Area	39130	Dallastown Area	67160	Dover Area	67180

# THE PENNSYLVANIA LOTTERY



Benefits Older Pennsylvanians.  
Every Day.

The Pennsylvania Lottery was established by the Legislature in 1971. The primary purpose of creating the Lottery was, and remains, to generate funds to benefit programs that benefit older Pennsylvanians.

## Where does the money go\*?



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

Since 1972 when its first game went on sale, the Pennsylvania Lottery has invested more than \$20.1 billion in services for older Pennsylvanians through Revenue's Property Tax/Rent Rebate program; a free and reduced fare transit program; the low-cost prescription drug programs PACE and PACENET; a Department of Public Welfare program providing long-term living services; and 52 Area Agencies on Aging throughout the commonwealth, including more than 600 full- and part-time senior community centers.

The Pennsylvania Lottery remains the only lottery in the nation that exclusively targets all of its proceeds to programs for older residents. In fiscal year 2009-10, the Lottery achieved sales of more than \$3.06 billion; contributions to the Lottery Fund totaled more than \$915.7 million.

As an agency of state government, the Pennsylvania Lottery is a successful enterprise of which all Pennsylvanians can be proud.

## CUSTOMER SERVICES AND ASSISTANCE

### ONLINE SERVICES

[www.revenue.state.pa.us](http://www.revenue.state.pa.us)

- 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.state.pa.us](http://www.revenue.state.pa.us)

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

**E-mail Requests for Forms:** [ra-forms@state.pa.us](mailto:ra-forms@state.pa.us)

**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  
711 GIBSON BLVD  
HARRISBURG PA 17104-3200

### 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.state.pa.us](http://www.aging.state.pa.us))

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 blue 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 Public Welfare 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)

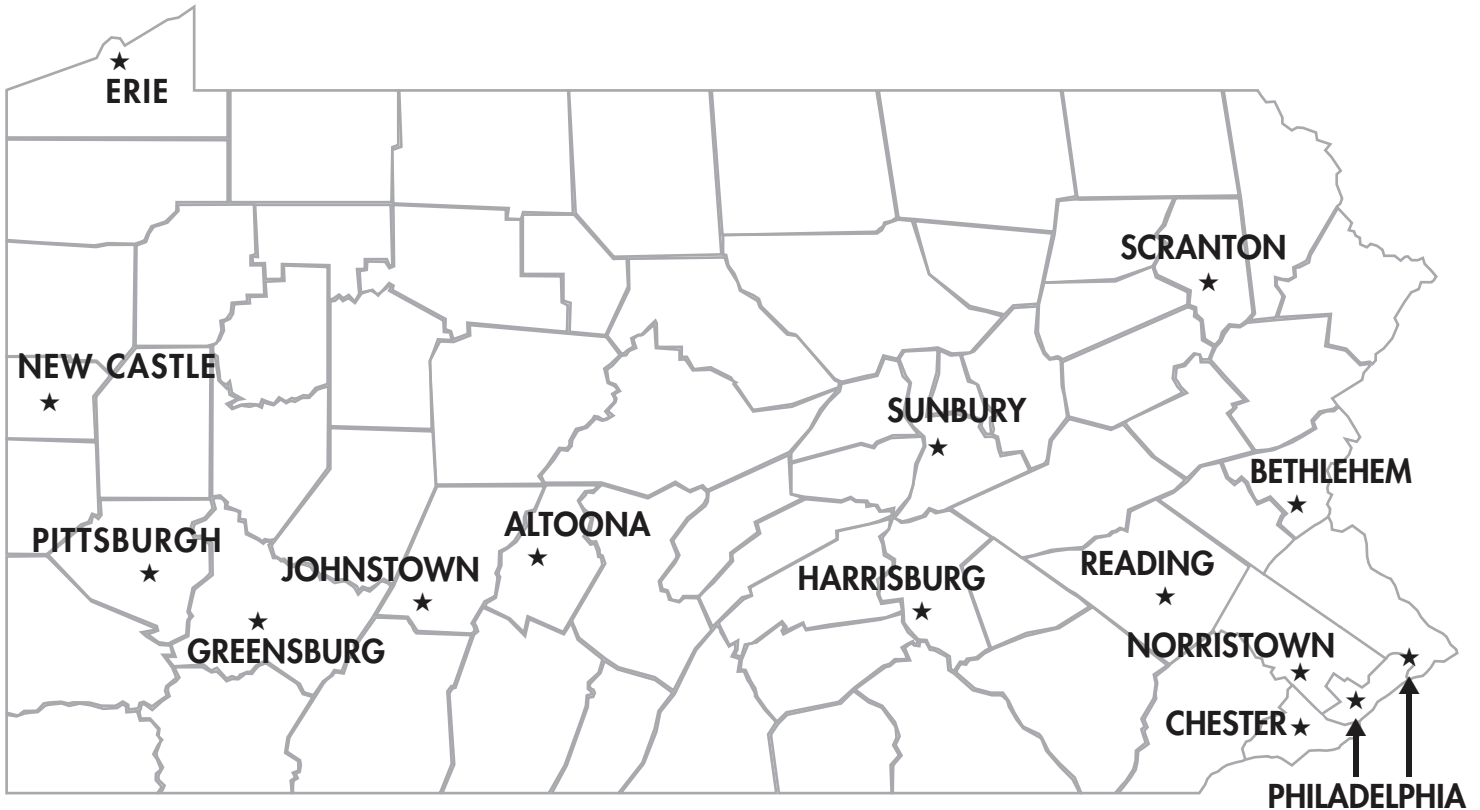
APPRISE is a free health insurance counseling program designed to help older Pennsylvanians with Medicare. Counselors are specially trained volunteers who can answer your questions about Medicare and provide you with objective, easy-to-understand information about Medicare, Medicare Supplemental Insurance, 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.state.pa.us](http://www.revenue.state.pa.us) for information. Taxpayer assistance hours are 9 a.m. to 12 p.m. and from 1 to 4 p.m.



**ALTOONA**  
STE 204  
CRICKET FIELD PLZ  
615 HOWARD AVE  
ALTOONA PA 16601-4867  
**(814) 946-7310**

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

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

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

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

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

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

**NEW CASTLE**  
103 S MERCER ST  
NEW CASTLE PA 16101-3849  
**(724) 656-3203**

**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**  
CHMBR COMMRC BLDG  
411 7TH AVE - ROOM 420  
PITTSBURGH PA 15219-1919  
**(412) 565-7540**

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

**SCRANTON**  
RM 200  
SAMTERS BLDG  
101 PENN AVE  
SCRANTON PA 18503-1970  
**(570) 963-4585**

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



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

My Fellow Pennsylvanians:

For the third year in a row, millions of Pennsylvania homeowners have received property tax relief through the revenues generated by slots gaming. That general property tax relief, when combined with the state's Property Tax/Rent Rebate program, will completely eliminate property taxes for an estimated 120,000 senior homeowners this year.

Based on where you live, income and/or property taxes, you may qualify for a supplemental property tax rebate added to your regular rebate. Those who need help the most -- senior homeowners with particularly high property tax burdens and those living in cities with high tax burdens -- will automatically receive these supplemental rebates providing extra relief.

The Property Tax/Rent Rebate program is one of many valuable PA Lottery-funded programs benefiting older residents. Revenue from slots gaming has allowed us to expand the program to provide larger rebates to an even greater number of seniors. Nearly 600,000 older Pennsylvanians and residents with disabilities are expected to benefit from rebates this year, compared to 310,000 before the program was expanded in 2006.

The Pennsylvania Lottery, which has funded property tax relief for seniors since the early 1970s, remains the only lottery in the nation that devotes all proceeds to programs that benefit older residents. Since its inception, the Lottery has contributed more than \$20.1 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 living services and the 52 Area Agencies on Aging that serve all 67 counties, as well as more than 600 full- and part-time senior community centers.

All of these programs and services are part of Pennsylvania's commitment to ensuring a healthier, happier life for its 2.5 million older residents.

Last year, on an average day, the Lottery helped provide seniors with more than 34,400 prescriptions, more than 115,000 transit rides, more than \$818,500 in long-term living services and more than 25,400 hot meals.

The Property Tax/Rent Rebate program is available to qualified seniors and residents with permanent disabilities. If you think a friend, neighbor or family member may qualify for a rebate, tell them about the program. It's a benefit they deserve, and I don't want one senior to miss out on the help they need.

Sincerely,

A handwritten signature in black ink that reads "Edward G. Rendell".

Edward G. Rendell

**PA-1000**  
**Property Tax or Rent**  
**Rebate Claim**  
 PA-1000 (09-10)  
 PA Department of Revenue  
 Harrisburg PA 17128-0503



**2010**

1005010010

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

If Spouse is Deceased, fill in the oval.

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

Claimant's Birthdate  Spouse's Birthdate  Daytime Telephone Number

**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, 2010, 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. Have you received Property Tax/Rent Rebates in the past?

1. Yes  2. No   
 (See instructions)

Deadline - June 30, 2011.

**C** TOTAL INCOME received by you and your spouse during 2010

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. .... <input type="radio"/>	8.		
9. Net Rental Income or Loss .....	9.		
10. Net Business Income or Loss .....	10.		
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 that is not listed above. ....	11g.		
12. TOTAL INCOME. Add only the positive income amounts from Lines 4 through 11g. If your total income exceeds \$35,000, you may not claim a rebate. ....	12.		

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

1005010010



1005010010



# PA-1000 2010

Your Social Security Number

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

### PROPERTY OWNERS ONLY

- 13. Total 2010 property tax. Submit copies of receipted tax bills. . . . . 13.
- 14. Property Tax Rebate. Compare Line 13 to the maximum rebate amount determined by your income level in Table A and enter the lesser amount. . . . . 14.

### RENTERS ONLY

- 15. Total 2010 rent paid. Submit **Rent Certificate** and/or rent receipts . . . . . 15.
- 16. Multiply Line 15 by 20 percent (0.20) . . . . . 16.
- 17. Rent Rebate. Compare Line 16 to the maximum rebate amount determined by your income level in Table B and enter the lesser amount. . . . . 17.

### OWNER – RENTER ONLY

- 18. **Property Tax/Rent Rebate.** Add Lines 14 and 17, then compare total to the maximum rebate amount determined by your income level in Table A and enter the lesser amount. . . . . 18.

**DIRECT DEPOSIT.** In order to comply with new 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. You will receive a check from the Department.

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	
Savings	

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

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

#### OWNERS ONLY.

**If you are eligible for a supplemental payment above the maximum rebate, the Department will calculate it for you.**

#### TABLE A - OWNERS ONLY

INCOME LEVEL	Maximum Standard Rebate
\$ 0 to \$ 8,000	\$650
\$ 8,001 to \$15,000	\$500
\$15,001 to \$18,000	\$300
\$18,001 to \$35,000	\$250

#### TABLE B - RENTERS ONLY

INCOME LEVEL	Maximum Rebate
\$ 0 to \$ 8,000	\$650
\$ 8,001 to \$15,000	\$500

**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 Public Welfare records. This access is for verifying the truth, correctness and completeness of the information reported in this claim.

Claimant's Signature	Date	<b>Witnesses' Signatures:</b> If the claimant cannot sign, but only makes a mark. 1. _____
<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. <b>Preparer's Signature, if other than the claimant</b>		2. _____ Name of claimant's power of attorney or nearest relative. Please print.
Preparer's Name – please print		Telephone number of claimant's power of attorney or nearest relative.
Preparer's telephone number		Home address of claimant's power of attorney or nearest relative. Please print.
City or Post Office		State      ZIP Code

**Call 1-888-728-2937 to check the status of your claim or to update your address.**

**Physician's Statement**

1005320013

Physician's Statement  
of Permanent and  
Total Disability  
PA-1000 PS (09-10)  
PA Department of Revenue

**2010**

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		
Business Name, if applicable		
Address		
City	State	ZIP Code
Office telephone number	Office e-mail address	

1005320013

1005320013

**PA SCHEDULE A/B**

1005410012

PA-1000 A/B (09-10)  
PA Department of Revenue

**2010**

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 and resided in a home during 2010, then sold that residence and bought another home, paid the property taxes 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 and resided in a home during 2010, 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 complete a 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.

Street address (First Home)	State	ZIP Code	I owned and occupied this home from
City or Post Office			Month ____ Day ____ 2010 until
			Month ____ Day ____ 2010
Street address (Second Home)			I owned and occupied this home from (Date moved <b>into</b> this home):
City or Post Office			Month ____ Day ____ 2010 until
			Month ____ Day ____ 2010
			First Home                      Second Home
1. Total property taxes paid on each home	\$	\$	
2. Number of months you owned and occupied each home			
3. Percentage of the year that you owned and occupied each home, from the chart below			
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 claim form or the next schedule you must complete.	\$		

USE THIS CHART FOR SCHEDULES A AND B	NUMBER OF MONTHS PERCENTAGE FACTOR	1	2	3	4	5	6	7	8	9	10	11	12
		0.08	0.17	0.25	0.33	0.42	0.50	0.58	0.67	0.75	0.83	0.92	1.00

**Widow/Widower SCHEDULE B.** If you were a widow or widower age 50 to 64 during 2010, and you remarried, use this schedule to determine the percentage of the year for which you qualify for a Property Tax or Rent Rebate.

Date you remarried: Month \_\_\_\_ / Day \_\_\_\_ / 2010

1. Total property tax or rent that you paid in 2010. If you were an owner and completed Schedule A above, enter the amount from Line 5 .....	1. \$
2. Number of months you were a widow or widower during 2010 .....	2.
3. Percentage of the year you were a widow or widower from the chart above ...	3.
4. Eligible property taxes or rent paid. Multiply Line 1 by Line 3. Enter this amount on the next schedule you must complete or .....	4. \$

a) If an owner, enter the amount on Line 13 of your claim form.  
b) If a renter, enter the amount on Line 15 of your claim form.

Name as shown on PA-1000

Social Security Number

You may make photocopies of this form as needed.

**Renter SCHEDULE D.** Renters who received cash public assistance are not eligible for rebates for those months when they received that assistance. If you received cash public assistance during any part of 2010, use this schedule to determine the amount of rent for which you qualify for a rebate. **IMPORTANT:** If you received cash public assistance for **all** of 2010, you may not claim a rebate.

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

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

2. Total rent that you paid in 2010, or if you completed Schedule B, enter the result from Line 4 of Schedule B. . . . . 2. \$

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

4. Eligible rent paid. Subtract Line 3 from Line 2. Enter this amount on the next schedule you must complete, or on Line 15 of your claim form. . . . 4. \$

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

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

1. Total property taxes or rent paid on your residence in 2010. If you completed Schedule A, B or D, enter the result from that schedule. . . . . 1. \$

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

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

- a) If an owner, enter the amount on Line 13 of your claim form
- b) If a renter, enter the amount on Line 15 of your claim form

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

**Owner/Renter SCHEDULE F.** If your deed or lease shows additional names (other than your spouse or minor children) during 2010, 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.

Claimant's name	Address, if different than claim form	Age		
Name	Address, if different than claim form	Age	Relationship	Social Security No.
Name	Address, if different than claim form	Age	Relationship	Social Security No.

1. Total property taxes or rent paid on your residence in 2010. If you completed Schedule A, B, D or E, enter the result from that schedule. . . . 1. \$

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. . . . . 2. .  **or**  %

3. Eligible property taxes or rent paid. Multiply the amount on Line 1 by the percentage on Line 2, and enter the result: . . . . . 3. \$

- 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

**PA Rent Certificate**  
Rent Certificate and Rental  
Occupancy Affidavit  
PA-1000 RC (09-10)  
PA Department of Revenue **2010**

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.

**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 Rent Certificate. If your landlord, or your landlord's authorized agent, does not sign this 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	3. Rental unit is (fill in the appropriate oval):
City, State, ZIP Code	<input type="radio"/> Apartment in a House <input type="radio"/> Mobile Home Lot
2. Owner's business name or landlord's name (last, first, middle initial) if an individual	<input type="radio"/> Apartment Building <input type="radio"/> Nursing Home
Landlord's Address	<input type="radio"/> Boarding Home <input type="radio"/> Private Home
City, State, ZIP Code	<input type="radio"/> Mobile Home <input type="radio"/> Assisted Living
Landlord's EIN (if applicable) and daytime telephone number	<input type="radio"/> Personal Care Home
	Building Name: _____
	<input type="radio"/> Domiciliary Care <input type="radio"/> Foster Care
	If Domiciliary Care or Foster Care, you must submit a copy of your contract agreement.

**YOU MUST COMPLETE ALL LINES. IF NONE, ENTER "0".**

	Dollars	Cents	Explanation of Item 4.
4. What was the amount of rent per month? (Include only the amount charged for rental. Do not include security deposits or amounts paid for food, medicine, medical care or personal care.) If your rental amounts changed during the year, please explain in the space provided. .... 4.			
5. How much of the monthly rental amount was paid or subsidized by a governmental agency? ..... 5.			
6. Total monthly amount of rent paid. (Subtract Line 5 from Line 4.) ..... 6.			
7. Number of months unit was occupied by the claimant in 2010. (If less than 12 months, please explain in the space provided.) ..... 7.			Explanation of Item 7.
8. What was the total rent paid in 2010 by the claimant? (Multiply Line 6 by Line 7.) Enter here and on Line 15 of the claim form. .... 8.			

**LANDLORD'S OATH:** (Read carefully before signing)

I certify that the information provided on this 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 2010 property taxes on the property in which the claimant resided in 2010.
- I made, or was required to make, a payment in lieu of taxes for 2010 on the property in which the claimant resided in 2010.
- The property in which the claimant resided in 2010 was tax exempt.
- Other names, excluding the spouse or minor children, appear on the lease.

X \_\_\_\_\_  
Landlord's Signature \_\_\_\_\_ Date \_\_\_\_\_

**OCCUPANCY AFFIDAVIT**

I am the claimant named above. I certify that I was unable to obtain my landlord's signature on the Rent Certificate for the following reason(s):

Affidavit: I certify that I am the claimant named above. I also affirm all the information on the above 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 \_\_\_\_\_ X \_\_\_\_\_  
Claimant's Signature \_\_\_\_\_ Date \_\_\_\_\_ Signature of Notary Public \_\_\_\_\_

# Pennsylvania Homestead Tax Relief

## Pennsylvania Homestead Tax Relief

- The Homestead Act reduces the property taxes for property owners on their primary residences in participating school districts.
- The reduction is taken on school district property tax bills and varies each year.
- Property owners that have already applied and been accepted do not need to reapply.
- Property owners can tell if they are receiving the relief by looking at their school district property tax bills, which will show a reduction in the tax amount.
- Property owners that are unsure of their status can contact the Lackawanna County Assessor's Office at 570-963-6728.
- School districts will mail forms in late November/early December to property owners that are not currently participating in the program.
- If you are not signed up and do not receive a form from the school district, forms will be available at the Lackawanna County Gateway Center, 135 Jefferson Ave., Scranton or online at [www.lackawannacounty.org](http://www.lackawannacounty.org) in early January.
- Using the form mailed by the school district is preferable because it will include various codes that otherwise will have to be entered manually.
- The application deadline is March 1.

Pennsylvania  
Disabled Veterans  
Real Estate  
Tax Exemption  
Program



## Disabled Veterans Real Estate Tax Exemption Program

- The purpose of the program is to provide real estate tax exemption for honorably discharged veterans who are 100 percent disabled, a resident of Pennsylvania and have a financial need.
- Veterans must have served during established war service dates as determined by the U.S. Department of Veterans Affairs.
- Veterans must have a total or 100 percent permanent service-connected disability rating by the U.S. Department of Veterans Affairs or as the result of military service the veteran is blind or paraplegic or has sustained the loss of two or more limbs.
- Veterans must occupy the real estate as his/her primary dwelling and the dwelling must be owned solely by the veteran or as an estate in the entirety.
- Veterans must prove financial need according to the criteria established by the State Veterans Commission if their annual income exceeds \$81,340.
- To apply, contact the Lackawanna County Veteran's Affairs Department at 570-963-6778 ext. 1895.
- For additional information, go to [www.dmva.state.pa.us](http://www.dmva.state.pa.us).

# Scranton Single Tax Office

Real Estate Tax  
Discount Periods

and

Scranton

City/School District

Installment Plan

# Scranton Single Tax Office

## Real Estate Tax Discount Periods and Scranton City/School District Installment Plan

- The Lackawanna County Commissioners are working with the city of Scranton and the Scranton School District on a possible extension of the current dates of the Real Estate Tax Discount Periods.
- Currently, February 28 is the payment deadline to receive a 2.5 percent Real Estate Discount.
- Currently, April 30 is the payment deadline to receive a 2 percent Real Estate Discount.
- Real estate taxes are due on June 30.
- Installment payments may be made for city of Scranton and Scranton School District real estate taxes only.
- Installment payment due dates for city of Scranton and Scranton School District real estate taxes are the last working days of March, June, August and October
- For additional information, contact the Scranton Single Tax Office at 570-963-6756 or go to [www.scrantontaxoffice.org](http://www.scrantontaxoffice.org).