

# PA-1000

## Pennsylvania Property Tax or Rent Rebate Program

# 2011



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 2011 is June 30, 2012. Revenue will begin mailing and depositing rebates on July 1, 2012, as specified by law. Please see Page 3 for eligibility requirements and Page 10 for a sample form.

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

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

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

### PA-1000 BOOKLET PRINTING AND MAILING COST REDUCTIONS

In order to reduce printing and mailing costs associated with the Property Tax/Rent Rebate program application booklet, beginning this year the Department of Revenue will no longer mail PA-1000 booklets to any claimant whose claim from the prior year was filed using a computer software-prepared form.

HARRISBURG, PA 17128-4503  
www.revenue.state.pa.us



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## **BEFORE YOU BEGIN**

### **STATE SUPPLEMENTARY PAYMENT RECIPIENTS**

The State Supplementary Payment (SSP) is not 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 2011, 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 2011, you must submit a copy of one of the following documents as proof of your 2011 Social Security income: Form SSA-1099 reporting your 2011 Social Security benefits, a statement from Social Security that reports the monthly or yearly Social Security/Supplemental Security Income benefits you received during 2011, or a bank statement showing the amount of Social Security/Supplemental Security Income benefits deposited into your account during 2011.

### **PHILADELPHIA RESIDENTS**

Please read the special filing instructions on Page 9.

## ELIGIBILITY REQUIREMENTS

You are eligible for a Property Tax/Rent Rebate for claim year 2011, 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, 2011;
- b. You were not 65, but your spouse who lived with you was 65 as of Dec. 31, 2011;
- c. You were a widow or widower during all or part of 2011 and were 50 or older as of Dec. 31, 2011; or
- d. You were permanently disabled and 18 or older during all or part of 2011, 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 2011.
- 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 2011.

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 2011 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 2011 (see Page 11); and
- c. You or someone on your behalf paid the rent on your residence for 2011.

#### 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 2011, 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 2011. If a claimant died on or after Jan. 1, 2012, 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 that the department change the rebate to be issued into his/her name. In cases where the rebate check has been received but cannot be cashed, the check must be returned with a request to have the rebate reissued in the name of the personal representative. The decedent's personal representative must submit a copy of the decedent's death certificate, and a receipted copy of the claimant's funeral bill showing that 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 to.

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	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, 2011, even if you moved after Dec. 31, 2011. 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 2011 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 2011.

**(B) Owner/Renter:** Fill in this oval if you owned and occupied your residence for part of 2011, and also rented and occupied another residence for the rest of 2011, 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, 2011. If you are a surviving spouse or filing a claim for a claimant who died prior to Dec. 31, 2011, 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 2011 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 2011 Social Security Benefits as shown in Box 5 of your benefit statement SSA-1099, one-half of your 2011 SSI, one-half of your 2011 Social Security Disability Income, and one-half of your 2011 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 2011.

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

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

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

**IMPORTANT:** If you received capital gains distributions from a mutual fund, you must use PA Schedule B or the front page of your PA tax return to verify your income. If you have PA tax-exempt interest income, you must include federal Form 1040 Schedule B along with a copy of the front page of your federal tax return.

**Line 8** - Include gains or losses you realized from the sale of stocks, bonds, and other tangible or intangible property. 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 Form 1040 Schedule D, a copy of your PA-40 Schedule D, or copies of any federal Forms 1099 you received which will verify any gains or losses you realized. If you received capital gains distributions from mutual funds, do not include a copy of federal Form 1040 Schedule D. You must include a copy of your PA-40 Schedule D.

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

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

**Line 9** - Include net rental, royalty, and copyright income or loss realized during 2011.

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

**IMPORTANT:** If you receive income from the rental of a portion of your own home, you must complete and submit a PA-1000 Schedule E (enclosed in this booklet). Submit a copy of your federal Form 1040 Schedule E, Part I, or PA-40 Schedule E from your income tax return.

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

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

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

Submit a photocopy of each federal Form 1040 Schedule C or F, or PA-40 Schedule C or F from your income tax

return. You may also submit photocopies of each PA Schedule RK-1, PA Schedule NRK-1, or federal Schedule K-1 that shows your income or loss for each business.

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

For each category of income 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 2011
- The amount of any damages due to personal injuries or sickness. Damages include Black Lung benefits and benefits granted under Section 306(c) of the Workers' Compensation Security Fund Act (relating to Schedule of Compensation for disability from permanent injuries of certain classes)
- Payments provided to eligible low-income households under the Commonwealth's Low Income Home Energy Assistance Program
- Payments received by home providers of the domiciliary care program administered by the Department of Aging,

except those payments in excess of the actual expenses of the care

- Disability income received by disabled children in the household
- The difference between the purchase price of your residence and its selling price, if you used the proceeds from the sale to purchase a new residence. This new residence must be your principal residence.
- Federal or state tax refunds
- Spouse's income earned or received while not living with you
- Public Assistance benefits received by children in the household, even though the check is issued in claimant's name
- Child support
- Individual Retirement Account and employer pension rollovers (must provide a copy of federal Form 1099-R 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. Enter the total income on Line 12 and also Line 22.

**IMPORTANT:** If you have over \$35,000 of income claimed on Line 12, you are not eligible for either Property Tax or Rent Rebate relief under this program.

### **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 2011.

**PA-1000 Schedule B** - If you were a widow or widower age 50 to 64 who remarried in 2011.

**PA-1000 Schedule E** - If you used part of your residence for a purpose other than living quarters in 2011.

**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 2011 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 2011 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 2011 property tax bills for Philadelphia that were paid by Dec. 31, 2011. If you live in the City of Philadelphia and paid your 2011 property taxes by Dec. 31, 2011, do not include a copy of your receipted property tax bills. If you live in Philadelphia and paid your 2011 property taxes in 2012, please submit proof of payment as outlined in the preceding information.

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

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

**Line 15 - For Renters Only**

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

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 2011.

**PA-1000 Schedule D** - If you were a renter who received cash public assistance in 2011.

**PA-1000 Schedule E** - If you used part of your residence for a purpose other than living quarters in 2011.

**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 2011 or the amount shown as eligible rents paid, on the last schedule completed.

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

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

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,

# PA-1000 COMPLETION SAMPLE

**PA-1000**  
Property Tax or Rent  
Rebate Claim  
PA-1000 (08-11)  
PA Department of Revenue  
Harrisburg PA 17128-0503  
**2011**

1105010019

**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, 2011, 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, 2012

**C** TOTAL INCOME received by you and your spouse during 2011

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. 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 living expenses benefits, disability insurance benefits, and life insurance benefits, less \$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. Enter this amount on line 22. **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.

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If your label is correct, place it here.

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

Fill in this oval if your spouse is deceased.

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 Lines 4 through 11g.

**PA-1000 2011**  
Your Social Security Number \_\_\_\_\_  
Your Name: \_\_\_\_\_

**PROPERTY OWNERS ONLY**

13. Total 2011 property tax. Submit copies of receipted tax bills. .... 13. \_\_\_\_\_

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

**RENTERS ONLY**

15. Total 2011 rent paid. Submit PA Rent Certificate and/or rent receipts ..... 15. \_\_\_\_\_

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

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

**OWNER - RENTER ONLY**

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

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

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 \_\_\_\_\_

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

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

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

Preparer's Name. Please print. \_\_\_\_\_

Preparer's telephone number ( \_\_\_\_\_ ) \_\_\_\_\_

Witnesses' Signatures: If the claimant cannot sign, but only makes a mark.

1. \_\_\_\_\_

2. \_\_\_\_\_

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

Telephone number of claimant's power of attorney or nearest relative. ( \_\_\_\_\_ ) \_\_\_\_\_

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.

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Property Owners complete Lines 13 and 14.

Renters complete Lines 15, 16 and 17.

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

Claimant signs here.

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

Enter your Routing Number here (direct deposit only).

Enter your Account Number here (direct deposit only).

are responsible to prove a landlord-tenant relationship. Homesteads can include:

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

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

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

1. A PA Rent Certificate for each place you rented during the year. Keep copies for your records. Your landlord or his/her authorized agent should complete Lines 1 through 8 and sign the PA Rent Certificate; OR
2. If you cannot get your landlord's signature, you must complete and submit the PA Rent Certificate and a notarized Occupancy Affidavit that is below the PA Rent Certificate. Complete the Occupancy Affidavit in its entirety, and write the reason the landlord did not sign the PA Rent Certificate. The department will

review the PA 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 2011, you must calculate your Property Tax Rebate separately from your Rent Rebate. Complete Lines 13 and 14 to calculate your Property Tax Rebate and complete Lines 15 through 17 to calculate your Rent Rebate.

**Add Lines 14 and 17** - To determine the amount for Line 18, start with the amount of your total income in Line 22. In Table A, find the income range that includes your Line 22

**SAMPLE CHECK**

Joe & Jane Taxpayer 123 Drive Avenue Nowhere, PA 78910	<u>50-42</u> 370 1234567890	Date _____ _____ Dollars
Pay To The Order Of: _____		
<b>Your Bank</b> Commonwealth Region Harrisburg, PA	Routing Number (250250025)	Account Number 20211102111086
Memo _____	Signature _____ Check Number 1110001	

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

amount and circle the corresponding maximum standard rebate amount. Compare your maximum standard rebate amount to the sum of Lines 14 and 17 and enter the lesser amount on Line 18. The department will not pay a rebate for less than \$10. The maximum standard rebate cannot exceed \$650.

## DIRECT DEPOSIT

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

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

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

**CAUTION:** Be sure to enter the correct routing and account numbers. Please check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. **The Department of Revenue is not responsible for a lost rebate if you enter the wrong account information.**

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.

### Line 22 - Total Income

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

## 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. Supplemental property tax rebates, equal to 50 percent of taxpayers' base rebates, are available to provide extra relief to homeowners who need it the most.

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

**IMPORTANT:** If you are eligible for a supplemental payment above the maximum rebate, the department will calculate it for you. Please follow the instructions for Lines 13 and 14 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		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**

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

## PENNSYLVANIA COUNTIES & CODES

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



# PA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
<b>ADAMS</b>		<b>BERKS</b>		Palmerton Area	13650	Middletown Area	22600
Bermudian Springs	.01110	Antietam	.06050	Panther Valley	13660	Millersburg Area	22610
Conewago Valley	.01160	Boyertown Area	.06075	Weatherly Area	13900	Steeltown Highspire	22800
Fairfield Area	.01305	Brandywine Heights Area	.06085			Susquehanna Township	22830
Gettysburg Area	.01375	Conrad Weiser Area	.06110	<b>CENTRE</b>		Susquenita	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		
McKeesport Area	.02600	Williamsburg Community	.07900			<b>ELK</b>	
Montour	.02630			<b>CLARION</b>		Brockway Area	33070
Moon Area	.02634	<b>BRADFORD</b>		Allegheny Clarion Valley	16030	Forest Area	27200
Mount Lebanon	.02640	Athens Area	.08050	Armstrong	03085	Johnsburg Area	24350
North Allegheny	.02685	Canton Area	.08100	Clarion Area	16120	Kane Area	42230
Northgate	.02687	Northeast Bradford County	.08300	Clarion-Limestone Area	16170	Ridgway Area	24600
North Hills	.02690	Sayre Area	.08600	Keystone	16650	Saint Marys Area	24800
Penn Hills	.02735	Towanda Area	.08650	North Clarion County	16750		
Penn-Trafford	.65710	Troy Area	.08665	Redbank Valley	16800	<b>ERIE</b>	
Pine-Richland	.02100	Wyalusing Area	.08900	Union	16900	Corry Area	25145
Pittsburgh	.02745			<b>CLEARFIELD</b>		Erie City	25260
Plum Borough	.02750	<b>BUCKS</b>		Clearfield Area	17100	Fairview	25330
Quaker Valley	.02775	Bensalem Township	.09100	Curwensville Area	17180	Fort Leboeuf	25355
Riverview	.02820	Bristol Borough	.09130	Dubois Area	17200	General McLane	25390
Shaler Area	.02830	Bristol Township	.09135	Glendale	17300	Girard	25405
South Allegheny	.02865	Centennial	.09200	Harmony Area	17350	Harbor Creek	25435
South Fayette Township	.02870	Central Bucks	.09210	Moshannon Valley	17500	Iroquois	25655
South Park	.02875	Council Rock	.09235	Philipsburg-Osceola Area	17700	Millcreek Township	25760
Steel Valley	.02883	Easton Area	.48330	Purchase Line	32730	North East	25830
Sto-Rox	.02885	Morrisville Borough	.09720	West Branch Area	17900	Northwestern	25850
Upper Saint Clair Township	.02920	Neshaminy	.09750			Union City Area	25910
West Allegheny	.02940	New Hope Solebury	.09760	<b>CLINTON</b>		Wattsburg Area	25970
West Jefferson Hills	.02955	North Penn	.46570	Jersey Shore Area	41400		
West Mifflin Area	.02960	Palisades	.09800	Keystone Central	18360	<b>FAYETTE</b>	
Wilkinsburg Borough	.02980	Pennridge	.09810	West Branch Area	17900	Albert Gallatin Area	26030
Woodland Hills	.02990	Pennsbury	.09820			Belle Vernon Area	65060
		Quakertown Community	.09840	<b>COLUMBIA</b>		Brownsville Area	26080
		Souderton Area	.46710	Benton Area	19100	Connellsville Area	26130
<b>ARMSTRONG</b>		<b>BUTLER</b>		Berwick Area	19110	Frazier	26290
Allegheny Clarion Valley	16030	Allegheny Clarion Valley	16030	Bloomsburg Area	19120	Laurel Highlands	26400
Apollo-Ridge	03060	Butler Area	10125	Central Columbia	19150	Southmoreland	65750
Armstrong	03085	Freeport Area	03305	Millville Area	19500	Uniontown Area	26800
Freeport Area	03305	Karns City Area	10360	Mount Carmel Area	49510		
Karns City Area	10360	Mars Area	10500	North Schuylkill	54500	<b>FOREST</b>	
Kiski Area	65440	Moniteau	10535	Southern Columbia Area	19750	Forest Area	27200
Leechburg Area	03450	Seneca Valley	10790				
Redbank Valley	16800	Slippery Rock Area	10750	<b>CRAWFORD</b>		<b>FRANKLIN</b>	
		South Butler County	10780	Conneaut	20103	Chambersburg Area	28130
<b>BEAVER</b>		<b>CAMBRIA</b>		Corry Area	25145	Fannett-Metal	28200
Aliquippa Borough	04050	Blacklick Valley	11060	Crawford Central	20135	Greencastle-Antrim	28300
Ambridge Area	04070	Cambria Heights	11120	Jamestown Area	43360	Shippensburg Area	21800
Beaver Area	04120	Central Cambria	11130	Penncrest	20470	Tuscarora	28600
Big Beaver Falls Area	04150	Conemaugh Valley	11140	Titusville Area	61720	Waynesboro Area	28900
Blackhawk	04160	Ferndale Area	11200	Union City Area	25910		
Central Valley	04200	Forest Hills	11220	<b>CUMBERLAND</b>		<b>FULTON</b>	
Ellwood City Area	37200	Glendale	17300	Big Spring	21050	Central Fulton	29130
Freedom Area	04285	Greater Johnstown	11250	Camp Hill	21100	Forbes Road	29230
Hopewell Area	04410	Northern Cambria	11450	Carlisle Area	21110	Southern Fulton	29750
Midland Borough	04530	Penn Cambria	11600	Cumberland Valley	21160		
New Brighton Area	04565	Portage Area	11630	East Pennsboro Area	21250	<b>GREENE</b>	
Riverside Beaver County	04585	Richland	11650	Mechanicsburg Area	21650	Carmichaels Area	30130
Rochester Area	04690	Westmont Hilltop	11850	Shippensburg Area	21800	Central Greene	30140
South Side Area	04740	Windber Area	56910	South Middleton	21830	Jefferson-Morgan	30350
Western Beaver County	04930			West Shore	21900	Southeastern Greene	30650
		<b>CAMERON</b>		<b>DAUPHIN</b>		West Greene	30850
<b>BEDFORD</b>		Cameron County	12270	Central Dauphin	22140	<b>HUNTINGDON</b>	
Bedford Area	05100			Derry Township	22175	Huntingdon Area	31250
Chestnut Ridge	05150	<b>CARBON</b>		Halifax Area	22250	Juniata Valley	31280
Claysburg-Kimmel	07150	Hazleton Area	40330	Harrisburg City	22275	Mount Union Area	31600
Everett Area	05300	Jim Thorpe Area	13500	Lower Dauphin	22400	Southern Huntingdon County	31750
Northern Bedford County	05600	Lehighton Area	13550			Tussey Mountain	05800
Tussey Mountain	05800					Tyrone Area	07800

# 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		
Marion Center Area	.32520	Pittston Area	.40660	Wilson Area	.48860		
Penns Manor Area	.32630	Wilkes-Barre Area	.40885			<b>VENANGO</b>	
Punxsutawney Area	.33800	Wyoming Area	.40920	<b>NORTHUMBERLAND</b>		Allegheny Clarion Valley	.16030
Purchase Line	.32730	Wyoming Valley West	.40930	Danville Area	.47180	Cranberry Area	.61130
United	.32800			Line Mountain	.49350	Forest Area	.27200
		<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		
Punxsutawney Area	.33800	Montoursville Area	.41510			<b>WARREN</b>	
		Muncy	.41530	<b>PERRY</b>		Corry Area	.25145
<b>JUNIATA</b>		South Williamsport Area	.41610	Fannett-Metal	.28200	Titusville Area	.61720
Greenwood	.50300	Southern Tioga	.59700	Greenwood	.50300	Warren County	.62830
Juniata County	.34360	Wellsboro Area	.59850	Newport	.50400		
		Williamsport Area	.41720	Susquenita	.50600		
				West Perry	.50800		
<b>LACKAWANNA</b>		<b>MCKEAN</b>		<b>PHILADELPHIA</b>		<b>WASHINGTON</b>	
Abington Heights	.35030	Bradford Area	.42080	Philadelphia City	.51500	Avella Area	.63050
Carbondale Area	.35130	Kane Area	.42230			Bentworth	.63090
Dunmore	.35220	Oswayo Valley	.53750	<b>PIKE</b>		Bethlehem-Center	.63100
Forest City Regional	.58300	Otto-Eldred	.42600	Delaware Valley	.52200	Brownsville Area	.26080
Lackawanna Trail	.66500	Port Allegany	.42630	East Stroudsburg Area	.45200	Burgettstown Area	.63120
Lakeland	.35460	Smethport Area	.42750	Wallenpaupack Area	.64830	California Area	.63150
Mid Valley	.35550					Canon-McMillan	.63170
North Pocono	.35650	<b>MERCER</b>				Charleroi	.63180
Old Forge	.35660	Commodore Perry	.43130	<b>POTTER</b>		Chartiers-Houston	.63190
Riverside	.35700	Crawford Central	.20135	Austin Area	.53030	Fort Cherry	.63240
Scranton City	.35740	Farrell Area	.43250	Coudersport Area	.53130	McGuffey	.63390
Valley View	.35840	Greenville Area	.43280	Galeton Area	.53280	Peters Township	.63650
		Grove City Area	.43290	Keystone Central	.18360	Ringgold	.63700
<b>LANCASTER</b>		Hermitage	.43330	Northern Potter	.53550	Trinity Area	.63800
Cocalico	.36130	Jamestown Area	.43360	Oswayo Valley	.53750	Washington	.63880
Columbia Borough	.36150	Lakeview	.43390	Port Allegany	.42630		
Conestoga Valley	.36170	Mercer Area	.43500			<b>WAYNE</b>	
Donegal	.36220	Reynolds	.43530	<b>SCHUYLKILL</b>		Forest City Regional	.58300
Eastern Lancaster County	.36230	Sharon City	.43560	Blue Mountain	.54080	North Pocono	.35650
Elizabethtown Area	.36240	Sharpsville Area	.43570	Hazleton Area	.40330	Susquehanna Community	.58650
Ephrata Area	.36260	West Middlesex Area	.43750	Mahanoy Area	.54450	Wallenpaupack Area	.64830
Hempfield	.36310	Wilmington Area	.37800	Minersville Area	.54470	Wayne Highlands	.64870
Lampeter-Strasburg	.36360			North Schuylkill	.54500	Western Wayne	.64890
Lancaster	.36400	<b>MIFFLIN</b>		Panther Valley	.13660		
Manheim Central	.36440	Mifflin County	.44460	Pine Grove Area	.54600	<b>WESTMORELAND</b>	
Manheim Township	.36450	Mount Union Area	.31600	Pottsville Area	.54610	Belle Vernon Area	.65060
Octorara Area	.15650			Saint Clair Area	.54680	Blairsville-Saltsburg	.32110
Penn Manor	.36520	<b>MONROE</b>		Shenandoah Valley	.54720	Burrell	.65070
Pequea Valley	.36530	East Stroudsburg Area	.45200	Schuylkill Haven Area	.54730	Derry Area	.65160
Solanco	.36700	Pleasant Valley	.45520	Tamaqua Area	.54760	Franklin Regional	.65260
Warwick	.36900	Pocono Mountain	.45540	Tri-Valley	.54780	Greater Latrobe	.65310
		Stroudsburg Area	.45600	Williams Valley	.54880	Greensburg Salem	.65320
						Hempfield Area	.65380
<b>LAWRENCE</b>		<b>MONTGOMERY</b>		<b>SNYDER</b>		Jeannette City	.65410
Blackhawk	.04160	Abington	.46030	Mid-West	.55500	Kiski Area	.65440
Ellwood City Area	.37200	Boyertown Area	.06075	Selinsgrove Area	.55710	Leechburg Area	.03450
Laurel	.37400	Bryn Athyn Borough	.46050			Ligonier Valley	.65490
Mohawk Area	.37500	Cheltenham Township	.46130	<b>SOMERSET</b>		Monessen City	.65580
Neshannock Township	.37520	Colonial	.46160	Berlin Brothersvalley	.56100	Mount Pleasant Area	.65590
New Castle Area	.37530	Hatboro-Horsham	.46360	Conemaugh Township Area	.56180	New Kensington-Arnold	.65630
Shenango Area	.37620	Jenkintown	.46380	Meyersdale Area	.56520	Norwin	.65650
Union Area	.37700	Lower Merion	.46450	North Star	.56550	Penn-Trafford	.65710
Wilmington Area	.37800	Lower Moreland Township	.46460	Rockwood Area	.56630	Southmoreland	.65750
		Methacton	.46530	Salisbury-Elk Lick	.56700	Yough	.65890
<b>LEBANON</b>		Norristown Area	.46560	Shade-Central City	.56720		
Annville-Cleona	.38030	North Penn	.46570	Shanksville-Stonycreek	.56740	<b>WYOMING</b>	
Cornwall-Lebanon	.38130	Perkiomen Valley	.46610	Somerset Area	.56770	Elk Lake	.58250
Eastern Lebanon County	.38230	Pottsgrove	.46630	Turkeyfoot Valley Area	.56840	Lackawanna Trail	.66500
Lebanon	.38460	Pottstown	.46640	Windber Area	.56910	Lake-Lehman	.40390
Northern Lebanon	.38500	Souderton Area	.46710			Tunkhannock Area	.66750
Palmyra Area	.38530	Springfield Township	.46720	<b>SULLIVAN</b>		Wyalusing Area	.08900
		Spring-Ford Area	.46730	Sullivan County	.57630	Wyoming Area	.40920
<b>LEHIGH</b>		Upper Dublin	.46830				
Allentown City	.39030	Upper Merion Area	.46840	<b>SUSQUEHANNA</b>		<b>YORK</b>	
Bethlehem Area	.48100	Upper Moreland Township	.46850	Blue Ridge	.58100	Central York	.67130
Catasauqua Area	.39130	Upper Perkiomen	.46860	Elk Lake	.58250	Dallastown Area	.67160
East Penn	.39230	Wissahickon	.46930	Forest City Regional	.58300	Dover Area	.67180
Northern Lehigh	.39450			Montrose Area	.58450	Eastern York	.67220
Northwestern Lehigh	.39460	<b>MONTOUR</b>		Mountain View	.58460	Hanover Public	.67280
Parkland	.39510	Danville Area	.47180	Susquehanna Community	.58650	Northeastern	.67440
Salisbury Township	.39560	Warrior Run	.49800			Northern York County	.67460
Southern Lehigh	.39570			<b>TIOGA</b>		Red Lion Area	.67550
Whitehall-Coplay	.39780	<b>NORTHAMPTON</b>		Canton Area	.08100	South Eastern	.67620
		Bangor Area	.48080	Galeton Area	.53280	South Western	.67640
<b>LUZERNE</b>		Bethlehem Area	.48100	Northern Tioga	.59600	Southern York County	.67650
Berwick Area	.19110	Catasauqua Area	.39130	Southern Tioga	.59700	Spring Grove Area	.67670
Crestwood	.40140			Wellsboro Area	.59850	West Shore	.21900
						West York Area	.67850
						York City	.67900
						York Suburban	.67940

# 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 \$21.5 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 full- and part-time senior community centers across the state.

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 2010-11, the Lottery achieved sales of more than \$3.2 billion; contributions to the Lottery Fund totaled more than \$960 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@pa.gov](mailto:ra-forms@pa.gov)

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

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

**Written Requests:** PA DEPARTMENT OF REVENUE  
TAX FORMS SERVICE UNIT  
711 GIBSON BLVD  
HARRISBURG PA 17104-3218

### 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 government pages of your local phone directory to find the Area Agency on Aging office nearest you.

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

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

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

This program, administered by the Department of 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)

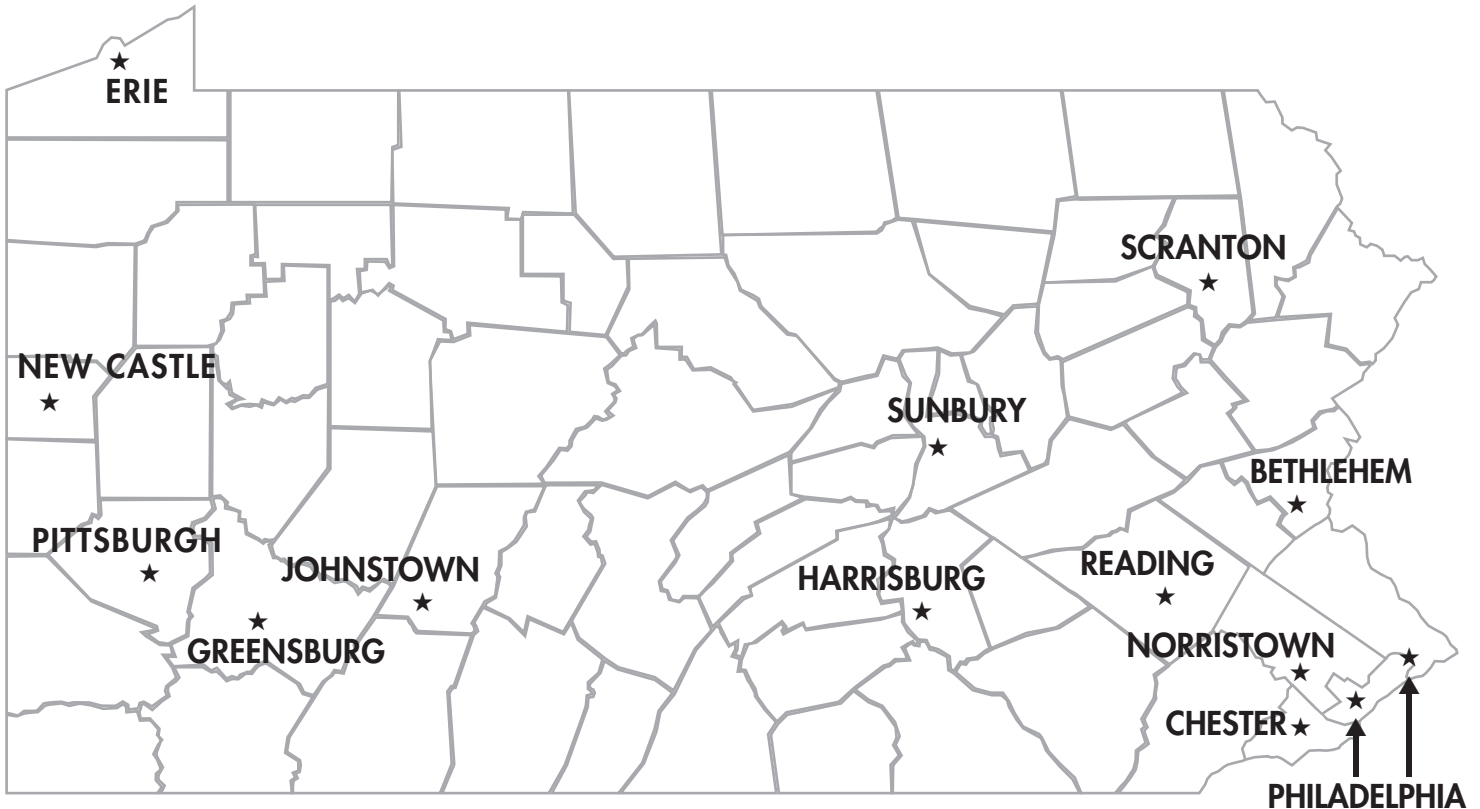
APPRISE is a free health insurance counseling program designed to help older Pennsylvanians with Medicare. Counselors are specially trained volunteers who can answer your questions about Medicare and provide you with objective, easy-to-understand information about Medicare, Medicare Supplemental Insurance, 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 noon and from 1 to 4 p.m.



**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**  
411 7TH AVE - ROOM 420  
PITTSBURGH PA 15219-1905  
**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 Citizens:

The Property Tax/Rent Rebate program is one of many valuable programs benefiting older residents funded by the Pennsylvania Lottery. More than 600,000 older Pennsylvanians and residents with disabilities will benefit from rebates up to \$975 this year, and an estimated 120,000 homeowners will have property taxes completely eliminated this year when general property tax relief from slots gaming combines with the Property Tax/Rent Rebate program.

Further, this past summer the General Assembly and my administration worked together to enact an amendment to the Taxpayer Relief Act that reforms Pennsylvania's property tax system. With very limited exceptions, school districts no longer have the authority to increase property taxes over the rate of inflation without voter approval. This reform prevents local governments from overburdening their residents, and as such is a victory for fiscal restraint and democracy.

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 \$21.5 billion to programs that have grown to include the Property Tax/Rent Rebate program, a free and reduced-fare public transit program, the low-cost prescription drug programs PACE and PACENET, long-term care services and the 52 Area Agencies on Aging that serve all 67 counties, as well as full- and part-time senior community centers across the state.

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.

In fiscal year 2010-11, on an average day, the Lottery helped provide seniors with more than 32,200 prescriptions, more than 111,200 transit rides, more than \$489,000 in long-term care services and more than 22,300 hot meals.

The Property Tax/Rent Rebate program is available to qualified older Pennsylvanians and permanently disabled residents. 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 a single senior to miss out on the help they need.

Sincerely,

A handwritten signature in black ink that reads "Tom Corbett".

Tom Corbett  
Governor