



PA-1000

Pennsylvania Property Tax or Rent Rebate Program

2014

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.

Revenue will begin mailing and depositing rebates on July 1, 2015, as specified by law. Please see Page 3 for eligibility requirements and Page 10 for a sample form.

Homeowners:	INCOME	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
Renters:	INCOME	MAXIMUM REBATE
	\$0 to \$8,000	\$650
	\$8,001 to \$15,000	\$500

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

ATTENTION:

As a result of Act 156 of 2014, income increases due solely to Social Security cost-of-living adjustments will not automatically disqualify claimants from receiving rebates. See the Income Eligibility Section on Page 3 for more information.

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.

NEW THIS YEAR

Property tax and rent rebate claims may now be filed on behalf of claimants who die during a claim year by surviving spouses, personal representatives or estates. The property tax will be prorated for property tax claims filed on behalf of deceased claimants based upon the number of days the claimant was alive during the claim year. Rent rebate claims filed on behalf of deceased claimants will be paid based upon the amount of rent paid during the claim year. A deceased claimant's household income must also be annualized to determine if he/she is eligible for a rebate. Please see the revised DECEASED CLAIMANT instructions, Schedule A and new Schedule G for additional information.



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DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
HARRISBURG, PA 17128-0503
www.revenue.state.pa.us

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REVENUE

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 2014, 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 2014, you must submit a copy of one of the following documents as proof of your 2014 Social Security income: Form SSA-1099 reporting your 2014 Social Security benefits, a statement from Social Security that reports the monthly or yearly Social Security/Supplemental Security Income benefits you received during 2014, or a bank statement showing the amount of Social Security/Supplemental Security Income benefits deposited into your account during 2014.

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 2014, 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, 2014;
- b. You were not 65, but your spouse who lived with you was 65 as of Dec. 31, 2014;
- c. You were a widow or widower during all or part of 2014 and were 50 or older as of Dec. 31, 2014; or
- d. You were permanently disabled and 18 or older during all or part of 2014, you were unable to work because of your medically determined physical or mental disability, and your disability is expected to continue indefinitely. If you received Supplemental Security Income (SSI) payments, you are eligible for a rebate if you meet all other requirements.

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

CATEGORY 2 – ELIGIBILITY INCOME

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

- a. **Property Owners** - Your total eligible annual household income, including the income that your spouse earned and received while residing with you, was \$35,000 or less in 2014. See Important below. (addition to a and b)
- b. **Renters** - Your total eligible annual household income, including the income that your spouse earned and received while residing with you, was \$15,000 or less in 2014. See Important below. (addition to a and b)

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

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

IMPORTANT: Homeowners and renters who collected Social Security benefits and received a property tax or rent rebate in 2013 for claim year 2012 may be eligible for a property tax or rent rebate even if their eligibility income is greater than \$35,000 as a homeowner or \$15,000 as a renter. Claimants whose eligibility income is greater than these maximum household income limits may be eligible for claim year 2014 if their eligibility income is not greater than \$36,129 for a property owner or \$15,484 for a renter if the department can determine that the

increase in the income is due solely to Social Security cost-of-living adjustments in 2013 and 2014.

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 2014 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 2014 (see Page 11); and
- c. You or someone on your behalf paid the rent on your residence for 2014.

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 2014, you are not eligible for any rebate for those months you received cash public assistance. Please complete a PA-1000 Schedule D (enclosed in this booklet).

PROOF DOCUMENTS THAT FIRST TIME FILERS MUST SUBMIT

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

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

- If you are permanently disabled, age 18 to 64, you must provide proof of your age and proof of your permanent disability.

PROOF OF AGE

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

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

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

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

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

PROOF OF DISABILITY

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

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

HOUSEHOLDS WITH MORE THAN ONE QUALIFIED CLAIMANT

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

DECEASED CLAIMANT

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

To determine if a deceased claimant is eligible for a rebate, a deceased claimant's claim form must also include an annualized income amount in the calculation of total household income. See Schedule G, specifically the instructions for Line 11g, for information on the calculation of annualized income to be included in household income. A copy of the death certificate must also be included with the claim form.

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

SURVIVING SPOUSE

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

OR

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

The surviving spouse should print his/her name, address, and Social Security Number (SSN) in Part A, and follow the filing instructions. The surviving spouse should answer NO to Question 3 in Part B, and furnish proof required for a first time filer. Do not use the label the department sent to the decedent in the booklet. The surviving spouse should enter the deceased spouse's SSN and name in the spouse information area, and fill in the oval "if Spouse is Deceased", located in the area next to the Spouse's SSN on the claim form.

AN ESTATE

The executor or the 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

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 2014 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 2014.

(B) Owner/Renter: Fill in this oval if you owned and occupied your residence for part of 2014, and also rented and occupied another residence for the rest of 2014, 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, 2014. A surviving spouse age 50 to 64 is eligible for a rebate as a widow or widower, while a surviving spouse who is 65 or older can file as a claimant. A surviving spouse under 50 may be able to file a claim for a deceased claimant if the deceased was 65 or older. Please complete the claim form using your Social Security Number, name and address, and supply all appropriate documentation.

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

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

Line 3 - If you are filing on behalf of a decedent (a claimant who died during the claim year who otherwise would have been an eligible claimant under a, b, c or d for Line 2 above), completely fill in the oval. The type of claimant under which the decedent qualifies under Line 2 above must also be included. A copy of the death certificate must be submitted and Schedule G must be completed.

PART C - LINES 4 THROUGH 18

You must report the total household income you earned and/or received during 2014 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 2014 Social Security Benefits as shown in Box 5 of your benefit statement SSA-1099, one-half of your 2014 SSI, one-half of your 2014 Social Security Disability Income, and one-half of your 2014 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 2014.

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 2014.

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

Do not report the following income:

- Medicare or health insurance reimbursements
- Food stamps, surplus foods, or other such non-cash relief supplied by a governmental agency
- Property Tax/Rent Rebate received in 2014
- 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)

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

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

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

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 2014 or a claim is being filed on behalf of a deceased owner who died during 2014.

PA-1000 Schedule B - If you were a widow or widower age 50 to 64 who remarried in 2014.

PA-1000 Schedule E - If you used part of your residence for a purpose other than living quarters in 2014.

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 2014 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 2014 real estate taxes. The letter should also declare the total tax does not include nuisance taxes or penalty; OR

- A receipted copy of your tax billing from your owner's association or corporation. Resident stockholders of a cooperative housing corporation, such as a condominium, may qualify as property owners based on their pro rata share of the property taxes paid to the corporation for their residence.

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

- County
- School district
- City
- Borough
- Township

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

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

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

ATTENTION PHILADELPHIA RESIDENTS:

The City of Philadelphia has provided the department with electronic records of all receipted 2014 property tax bills for Philadelphia that were paid by Dec. 31, 2014. If you live in the City of Philadelphia and paid your 2014 property taxes by Dec. 31, 2014, do not include a copy of your receipted property tax bills. If you live in Philadelphia and paid your 2014 property taxes in 2015, 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 2014.

PA-1000 Schedule D - If you were a renter who received cash public assistance in 2014.

PA-1000 Schedule E - If you used part of your residence for a purpose other than living quarters in 2014.

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 2014 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

PA-1000 COMPLETION SAMPLE

Fill in your Social Security Number.

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 this oval on behalf of decedent.

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

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

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

Enter the total of Lines 4 through 11g.

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

PLACE LABEL HERE

PA-1000
Property Tax or Rent Rebate Claim
PA-1000 (07-14)
PA Department of Revenue
Harrisburg PA 17128-0503
2014

1405010016

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, 2014, I am (a):
 A. Claimant age 65 or older
 B. Claimant under age 65, with a spouse age 65 or older who resided in the same household
 C. Widower or widower, age 50 to 64
 D. Permanently disabled and age 18 to 64
3. Filing on behalf of a decedent

PLEASE WRITE IN YOUR SOCIAL SECURITY NUMBERS 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 _____

C TOTAL INCOME received by you and your spouse during 2014

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	8.	LOSS	
9. Net Rental Income or Loss	9.	LOSS	
10. Net Business Income or Loss	10.	LOSS	
Other Income:			
11a. Salaries, wages, bonuses, commissions, and estate and interest 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 309(c) benefits	11d.		
11e. Gross amount of loss of time (wages, benefits and disability insurance benefits, and life insurance benefits, except \$5,000 of total death benefit payments)	11e.		
11f. Gifts of cash or property totaling more than \$300, except gifts between members of a household	11f.		
11g. Miscellaneous income and annualized income amount	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. Enter this amount on line 22.	12.		

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

PA-1000 2014

1405120013

Your Social Security Number _____
Your Name: _____

PROPERTY OWNERS ONLY

13. Total 2014 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 2014 rent paid. Submit PA Rent Certificate and/or rent receipts 15.

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

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

OWNER - RENTER ONLY

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

DIRECT DEPOSIT. Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 19, 20 and 21. 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		

22. Enter the amount from Line 12 of the claim form on this line and circle the corresponding Maximum Rebate amount for your income level. Owners use Table A and Renters use Table B. 22.

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.
Deadline - June 30, 2015.

1405120013

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).

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:

- 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 2014, you must calculate your property tax rebate separately from your rent rebate. Complete Lines 13 and 14 to calculate your property tax rebate and complete Lines 15 through 17 to calculate your rent rebate.

Add Lines 14 and 17 - To determine the amount for Line 18, start with the amount of your total income in Line 22. In Table A, find the income range that includes your Line 22 amount and circle the corresponding maximum standard rebate amount. Compare your maximum standard rebate amount to the sum of

SAMPLE CHECK

Joe & Jane Taxpayer 123 Drive Avenue Nowhere, PA 78910	50-42 370 1234567890	0001	
Date _____		\$ _____	
Pay To The Order Of: _____		Dollars	
Your Bank Commonwealth Region Harrisburg, PA	Routing Number (250250025)	Account Number 20211102111086	Check Number 1110001
Memo _____		Signature _____	

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

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 or call the Forms Ordering Message Service at 1-800-362-2050.

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

Place your completed claim form and other necessary documents in the envelope provided. Use the checklist on the back of the envelope to verify that your claim is complete.

Incomplete claims will delay your rebate. If you do not have the envelope the department provided, mail your completed claim form and necessary documents to:

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

SUPPLEMENTAL PROPERTY TAX REBATES

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

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

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

REBATE PERCENTAGE TABLES

TABLE A - OWNERS ONLY

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

TABLE B - RENTERS ONLY

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

PENNSYLVANIA COUNTIES & CODES

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



PA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
ADAMS		BERKS		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	Steeleton Highspire	22800
Fairfield Area	.01305	Brandywine Heights Area	.06085			Susquehanna Township	22830
Gettysburg Area	.01375	Conrad Weiser Area	.06110	CENTRE		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		
ALLEGHENY		Governor Mifflin	.06300	Penns Valley Area	14700	DELAWARE	
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	CHESTER		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	BLAIR		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	ELK	
McKeesport Area	.02600	Williamsburg Community	.07900			Brockway Area	33070
Montour	.02630			CLARION		Forest Area	27200
Moon Area	.02634	BRADFORD		Allegheny Clarion Valley	16030	Johnsburg 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	ERIE	
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			CLEARFIELD		Fairview	25330
Plum Borough	.02750	BUCKS		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	CLINTON			
West Jefferson Hills	.02955	North Penn	.46570	Jersey Shore Area	41400	FAYETTE	
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	COLUMBIA		Connellsville Area	26130
		Souderton Area	.46710	Benton Area	19100	Frazier	26290
ARMSTRONG				Berwick Area	19110	Laurel Highlands	26400
Allegheny Clarion Valley	16030	BUTLER		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	FOREST	
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			FRANKLIN	
Redbank Valley	16800	Seneca Valley	10790	CRAWFORD		Chambersburg Area	28130
		Slippery Rock Area	10750	Conneaut	20103	Fannett-Metal	28200
		South Butler County	10780	Corry Area	25145	Greencastle-Antrim	28300
BEAVER				Crawford Central	20135	Shippensburg Area	21800
Aliquippa Borough	04050	CAMBRIA		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	FULTON	
Blackhawk	04160	Conemaugh Valley	11140			Central Fulton	29130
Central Valley	04200	Ferndale Area	11200	CUMBERLAND		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	GREENE	
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		
				DAUPHIN		HUNTINGDON	
BEDFORD		CAMERON		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	CARBON		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				

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 for programs that benefit older Pennsylvanians.

Where does the money go*?



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

Since its inception in 1971, the Pennsylvania Lottery has contributed more than \$24.7 billion to programs that include property tax and rent rebates; free transit and reduced-fare shared rides; the low-cost prescription drug programs PACE and PACENET; long-term living services; and the 52 Area Agencies on Aging, including senior centers throughout the state.

The Pennsylvania Lottery remains the only state lottery that designates all its proceeds to programs that benefit older residents. In fiscal year 2013-14, the Lottery achieved sales of \$3.8 billion; contributions to the Lottery Fund totaled more than \$1 billion.

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

- 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

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

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)

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)

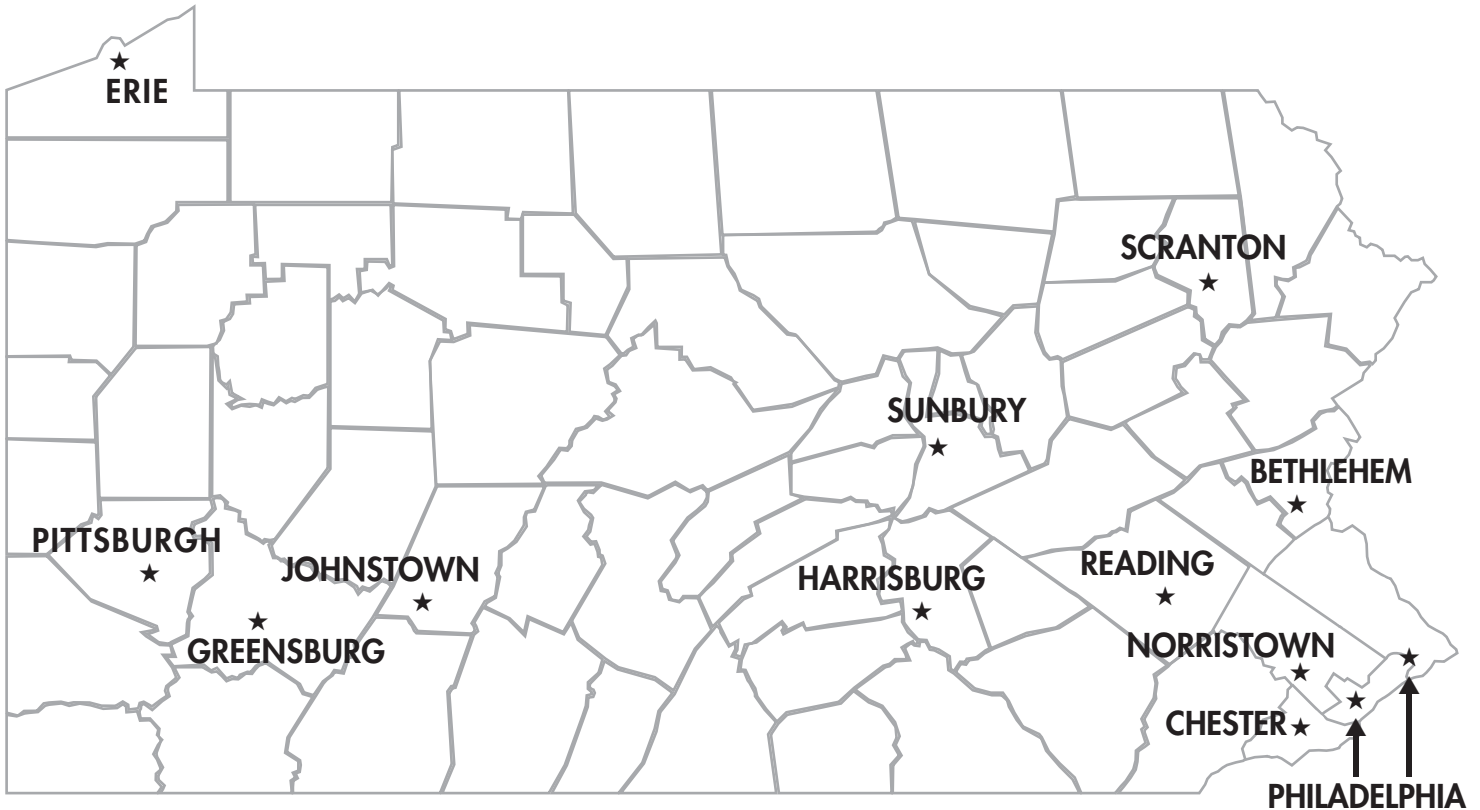
APPRISE is a free health insurance counseling program designed to help older Pennsylvanians with Medicare. Counselors are specially trained volunteers who can answer your questions about Medicare and provide you with objective, easy-to-understand information about Medicare, Medicare Supplemental Insurance, 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 for information. Taxpayer assistance hours are 8:30 a.m. to 5:00 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

NORRISTOWN

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

PHILADELPHIA

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

PHILADELPHIA

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

PITTSBURGH – DOWNTOWN

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

PITTSBURGH – GREENTREE

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

READING

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

SCRANTON

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

SUNBURY

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

RECEIVE YOUR PROPERTY TAX/RENT REBATE AS A DIRECT DEPOSIT

Did you know you can receive your Property Tax/Rent Rebate as a direct deposit? Don't wait for a paper check. Instead, have your money deposited directly into your bank account.

- **Secure!** Money is transferred directly into the account you designate.
- **Fast!** Have your money as soon as it's available rather than waiting for a paper check to be processed and mailed.
- **Easy!** Request the direct deposit as part of your rebate application.

See Page 12 of this booklet for details and sign up for direct deposit.

CHECKING THE STATUS OF YOUR PROPERTY TAX/RENT REBATE

Applicants may check the status of a rebate online or by phone as early as six weeks after an application is submitted.

To confirm claim status, rebate amount and the date a rebate is expected to be mailed or direct-deposited, visit www.revenue.state.pa.us and select the **Where's My Rebate** link on the homepage.

An applicant will be prompted to provide the following details to review rebate status online:

- Social Security number;
- Claim year; and
- Date of birth.

Property Tax/Rent Rebate applicants can also check the status of their rebate by calling, toll-free, **1-888-PATAXES**.

Rebates for early applicants are mailed beginning July 1, 2015.