

PENNSYLVANIA PROPERTY TAX or RENT REBATE PROGRAM 2017

PA-1000 Booklet 02-18
Internet Only Version

APPLICATION INSIDE

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.



pennsylvania
DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
HARRISBURG, PA 17128-0563
www.revenue.pa.gov



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REVENUE

**Rebates for eligible
seniors, widows,
widowers and people
with disabilities.**



PENNSYLVANIA PROPERTY TAX or RENT REBATE PROGRAM 2017

WHAT IS THE PROPERTY TAX/RENT REBATE PROGRAM?

A Pennsylvania program providing rebates on property tax or rent paid the previous year by income-eligible seniors and people with disabilities.

HOW TO APPLY?

Submit the paper application in this booklet to the Department of Revenue. Instructions are inside.

AM I ELIGIBLE?

The program benefits income-eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older.

DIRECT DEPOSIT

Get your rebate faster with direct deposit. See page 12 for details.

IMPORTANT DATES

Application deadline: **JUNE 30, 2018**

Rebates begin: **EARLY JULY, 2018**

NOTE: The department may extend the application deadline if funds are available.

HOMEOWNERS

Income	Maximum 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.

CHECK APPLICATION STATUS

Online: Visit www.revenue.pa.gov and select **Where's my Property Tax/Rent Rebate**

Phone: **1-888-PA-TAXES**

Include your phone number on the application to get updates on your rebate. The department makes automated calls in April and June.

BEFORE YOU BEGIN

NEW FOR 2017

Federal veterans' disability payment and state veterans' payments are no longer required to be included in eligibility income. See the instructions for Line 6 on Page 7 for additional information.

STATE SUPPLEMENTARY PAYMENT RECIPIENTS

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

SOCIAL SECURITY RECIPIENTS WITH PA ADDRESSES

If you were a Pennsylvania resident for all of 2017, you do not have to submit proof of your Social Security income including Social Security retirement and Supplemental Security benefits. The Social Security Administration provides Social Security income information to the PA Department of Revenue. The PA Department of Human Services will provide State Supplementary Payment information to the department.

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

SOCIAL SECURITY RECIPIENTS WITHOUT PA ADDRESSES

If your address in Social Security Administration records was not a Pennsylvania address for 2017, you must submit a copy of one of the following documents as proof of your 2017 Social Security income: Form SSA-1099 reporting your 2017 Social Security benefits, a statement from Social Security that reports the monthly or yearly Social Security/Supplemental Security Income benefits you received during 2017, or a bank statement showing the amount of Social Security/Supplemental Security Income benefits deposited into your account during 2017.

PHILADELPHIA RESIDENTS

Please read the special filing instructions on Page 11.

ELIGIBILITY REQUIREMENTS

You are eligible for a Property Tax/Rent Rebate for claim year 2017, 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, 2017;
- b. You were not 65, but your spouse who lived with you was 65 or older as of Dec. 31, 2017;
- c. You were a widow or widower during all or part of 2017 and were 50 or older as of Dec. 31, 2017; or
- d. You were permanently disabled and 18 or older during all or part of 2017, 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 2017.
- 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 2017.

You must report all items of income, except the nonreportable types of income listed on Pages 8 and 9, 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.

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 2017 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 2017 (see Page 12); and
- c. You or someone on your behalf paid the rent on your residence for 2017.

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 2017, 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 furnish proof required for a first time filer. Do not use the label the department sent to the decedent in the booklet. The surviving spouse should enter the deceased spouse's SSN and name in the spouse information area, and fill in the oval "if Spouse is Deceased", located in the area next to the Spouse's SSN on the claim form.

AN ESTATE

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

PERSONAL REPRESENTATIVE

If a person dies and there is no will, the will has not been registered or probated or there is no estate, then a personal representative may file a claim on behalf of an eligible decedent. A decedent's personal representative must submit a copy of the decedent's death certificate and a receipted copy of the decedent's funeral bill showing that

the personal representative personally paid the decedent's funeral expenses in an amount that is greater than or equal to the amount of the property tax/rent rebate to which the decedent is entitled.

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

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

PRIVACY NOTIFICATION

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

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

PA - 1000 FILING INSTRUCTIONS

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

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

If your spouse lived in a nursing home the entire year do not include his/her Social Security Number on the claim

form. He or she may qualify for a separate rebate on the rent paid to the nursing home.

IMPORTANT TIPS: There are two lines to enter your address. For the First Line of Address, enter the street address. If the address has an apartment number (APT), suite (STE), floor (FL) or rural route number (RR), enter it after the street address. If the street address and the apartment number, suite, etc. do not fit on the First Line of Address, enter the street address on the Second Line of Address and the apartment number, suite, etc. on the First Line of Address. For the Second Line of Address, enter the post office box, if applicable. If there is no post office box, leave the Second Line of Address blank.

The U.S. Postal Service prefers that the actual delivery address appears on the line immediately above the city, state and ZIP code. Do not include any punctuation such as apostrophes, commas, periods and hyphens.

- Use black ink. Another color such as red ink will delay the processing of your rebate claim.
- Do not use pencil or pens labeled as gel pens or any red ink.
- Print all information on your claim neatly inside the boxes.
- Use upper case (capital) letters. Use a blank box to separate words.
- Print one letter or number in each box when entering your Social Security Number, name, address, dollar amounts, and other information. If your name, address, or city begins with Mc, Van, O', etc., do not enter a space or a punctuation mark.
- Completely fill in all the appropriate ovals on your claim form.

Sample

M	C	D	O	E							J	O	H	N							A
A	P	T	4	5	6																
1	2	3	A	N	Y	S	T														
H	A	R	R	I	S	B	U	R	G			P	A	1	7	1	2	8			
J	A	N	E								2	2		2	2	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, 2017, even if you moved after Dec. 31, 2017. Using incorrect codes may affect your property tax rebate. The lists of county and school district names and the respective codes are on Pages 15, 16 and 17. If you do not know the name of the county or school district where you reside, you can either 1) check the

county and school property tax bills used to complete this claim if you are a property owner, or 2) obtain this information from the Online Customer Service Center at www.revenue.pa.gov.

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 2017 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 2017.

(B) Owner/Renter: Fill in this oval if you owned and occupied your residence for part of 2017, and also rented and occupied another residence for the rest of 2017, 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 9, 11 and 12 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, 2017. 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.

- Claimant age 65 or older
- 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.)
- Widow or widower, age 50 to 65 (If your most recent marriage ended in divorce, you do not qualify as a widow/widower.)
- Permanently disabled and age 18 to 64

See Page 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 2017 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 8 and 9 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 2017 Social Security Benefits as shown in Box 5 of your benefit statement SSA-1099, one-half of your 2017 SSI, one-half of your 2017 Social Security Disability Income, and one-half of your 2017 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, and Civil Service Disability Benefits. Do not include Black Lung Benefits federal veterans' disability payments, or state veterans' benefits. State veterans' benefits include service connected compensation or benefits of any kind provided to a veteran or unmarried surviving spouse paid by a commonwealth agency or authorized under the laws of the commonwealth. Submit photocopies of pension/annuity benefits statements along with other forms 1099 showing income for 2017.

IMPORTANT: Do not include rollovers from Individual Retirement Accounts and employer pensions. However, proof must be provided. Proof includes, but is not limited to, a federal Form 1099-R showing a rollover or other

documentation indicating that the distribution was rolled into a new account.

If you have one or more distributions from annuity, life insurance or endowment contracts reported on Form 1099-R that are included as interest income on your PA-40 Personal Income Tax Return, please write "Included as Interest Income on PA-40" across the top of any Form 1099-R for such distributions and include copies of all your Forms 1099-R with your claim form.

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

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

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

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

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

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

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

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

Line 9 - Include net rental, royalty, and copyright income or loss realized during 2017 from property owned and rented to others, oil and gas mineral rights royalties or income received from a copyright as well as any net income or loss realized as a partner in a partnership or shareholder in a PA S corporation.

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

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

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

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

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

Submit a photocopy of each federal Form 1040 Schedule C or F, or PA-40 Schedule C or F from your income tax return. You may also submit photocopies of each PA Schedule RK-1, PA Schedule NRK-1, or federal Schedule K-1 that shows your income or loss for each business.

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

For each category of income on Lines 11a through 11g, you must submit proof, such as photocopies of Forms W-2, Department of Human Services cash assistance statements, your federal or PA income tax returns, and any other documents verifying income.

Line 11a. - Gross salaries, wages, bonuses, commissions, and estate or trust income not included in business, profession, or farm income.

Line 11b. - Gambling and lottery winnings, including PA Lottery, Powerball and Mega Millions winnings, prize winnings, and the value of other prizes and awards. (A

PA-40 Schedule T must be submitted to verify these winnings, as well as a W-2G to document PA Lottery winnings.)

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

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

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

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

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

Do not report the following income:

- Medicare or health insurance reimbursements;
- Food stamps, surplus foods, or other such non-cash relief supplied by a governmental agency;
- Property Tax/Rent Rebate received in 2017;
- 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;
- Federal veterans' disability payments or state veterans' benefits received by the veteran or unmarried surviving spouse;
- The difference between the purchase price of your residence and its selling price, if you used the proceeds from the sale to purchase a new residence. This new residence must be your principal residence;
- Federal or state tax refunds;
- Spouse's income earned or received while not living with you;

- Public Assistance benefits received by children in the household, even though the check is issued in claimant's name;
- Child support; and
- Individual Retirement Account and employer pension rollovers (must provide a copy of federal Form 1099-R indicating rollover or other supporting documentation).

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

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

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

Line 13 - For Property Owners Only

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

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

IMPORTANT: If you do not enter the amount of all taxes paid on the primary residence, you will limit the department's ability to determine your eligibility for and amount of a supplemental rebate. See Page 14 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 11.

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

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

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

PA-1000 Schedule A - If you owned and occupied your home for less than the entire year of 2017 or a claim is being filed on behalf of a deceased owner who died during 2017.

PA-1000 Schedule B - If you were a widow or widower age 50 to 64 who remarried in 2017.

PA-1000 Schedule E - If you used part of your residence for a purpose other than living quarters in 2017.

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 2017 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 2017 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

PA-1000 COMPLETION SAMPLE

Fill in your Social Security Number.

Fill in this oval if your spouse is deceased.

If your label is correct, place it here.

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

Fill in only one oval for Line 1.
Fill in only one oval for Line 2.

Fill in this oval on behalf of decedent.

Fill in School District Code (see Pages 16 and 17). Fill in County Code (see Page 15).

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

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

Enter the total of Lines 4 through 11g.

PA-1000 Property Tax or Rent Rebate Claim 05-17
PA Department of Revenue
P.O. Box 28020
Harrisburg PA 17126-0202

1705010013

2017

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, 2017, 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

PLEASE WRITE IN YOUR SOCIAL SECURITY NUMBER(S) ABOVE

Last Name _____ First Name _____ MI _____

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

Spouse's First Name _____ MI _____ County Code _____ School District Code _____

Claimant's Birthdate _____ Spouse's Birthdate _____ Daytime Telephone Number _____

C TOTAL INCOME received by you and your spouse during 2017

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 and Railroad Retirement Tier 2 6. _____

7. Interest and Dividend Income 7. _____

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

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

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

Other Income:

11a. Salaries, wages, bonuses, commissions, and retirement trust income 11a. _____

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

11c. Value of inheritances, alimony and child support 11c. _____

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

11e. Gross amount of loss of life insurance benefits and disability insurance benefits, and life insurance benefits (net of the first \$5,000 of total death benefit payments) 11e. _____

11f. Gifts of property (other than gifts of more than \$300, except gifts between members of a household) 11f. _____

11g. Miscellaneous income and annualized income amount 11g. _____

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

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

Property Owners complete Lines 13 and 14.

Renters complete Lines 15, 16 and 17.

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

Claimant signs here.

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

Enter your Routing Number here (direct deposit only).

Enter your Account Number here (direct deposit only).

PA-1000 2017 05-17
Your Social Security Number _____ Your Name _____

PROPERTY OWNERS ONLY

13. Total 2017 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 2017 rent paid. Submit PA Rent Certificate and/or rent receipts 15. _____

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

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

OWNER - RENTER ONLY

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

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

19. Place an X in one box to show 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 Human Services 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 _____

Claim filing deadline - June 30, 2018
You can call 1-888-728-2937 after May 1 to verify the status of your claim.

- 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 2017 property tax bills for Philadelphia that were paid by Dec. 31, 2017. If you live in the City of Philadelphia and paid your 2017 property taxes by Dec. 31, 2017, do not include a copy of your receipted property tax bills. If you live in Philadelphia and paid your 2017 property taxes in 2018, 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.

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

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

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

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

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

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

Renters must provide one of the following proof documents:

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

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

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

IMPORTANT: If your landlord is a tax-exempt entity and is not required to pay property taxes on your rental property, you do not qualify for a rent rebate unless your landlord makes payments in lieu of taxes. In this situation, landlords agree to make reasonable cash payments in lieu of taxes to a local government authority (county, municipality, school district, fire/police department, etc.) in order to allow their residents to claim rent rebates.

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

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

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

PA-1000 Schedule B - If you were a widow or widower age 50 to 64 who remarried in 2017.

PA-1000 Schedule D - If you were a renter who received cash public assistance in 2017.

PA-1000 Schedule E - If you used part of your residence for a purpose other than living quarters in 2017.

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 2017 or the amount shown as eligible rents paid, on the last schedule completed.

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

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

Line 18 - For Owner/Renter Only

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

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 2017, you must calculate your property tax rebate separately from your rent rebate. Complete Lines 13 and 14 to calculate your property tax rebate and complete Lines 15 through 17 to calculate your rent rebate.

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

DIRECT DEPOSIT

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

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

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

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

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

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

Line 20 - Routing Number

Enter your bank or financial institution's nine-digit routing number. The first two digits must be 01 through 12, or 21 through 32. Do not use spaces or special characters when entering the routing number. **EXAMPLE:** The routing number on the sample check on Page 13 is 250250025.

SAMPLE CHECK

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

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

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 above 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 Human Services records. This access is for verifying the truth, correctness, and completeness of the information reported in this claim.

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

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 a deceased claimant, see the instructions beginning on Page 4.

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

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

MAILING INSTRUCTIONS

You must complete and submit one original claim form to the Department of Revenue. Do not submit a photocopy of the claim form. For your convenience, the department provides two claim forms. If you need another claim form, visit www.revenue.pa.gov 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 9 and 11 of this booklet to complete your rebate application; do not adjust the amounts on Line 14.

REBATE TABLES

TABLE A - OWNERS ONLY

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

TABLE B - RENTERS ONLY

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



THE PENNSYLVANIA LOTTERY

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

Where does the money go*?



*Profits based on sales and interest income

In the 2016-2017 fiscal year, the Pennsylvania Lottery achieved sales of more than \$4 billion, from which it generated more than \$1 billion in net revenue to support benefits for older Pennsylvanians. In addition, Lottery winners claimed nearly \$2.6 billion in prizes.

Since its very first game went on sale in 1972, the Pennsylvania Lottery has contributed nearly \$28 billion to programs that include property tax and rent rebates; transportation services; care services; prescription assistance; and a broad range of local services provided by Area Agencies on Aging.

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

Players must be 18 or older. Please play responsibly.

Problem Gambling Helpline: 1-800-GAMBLER.

For more information about Lottery games and benefits for older Pennsylvanians, visit palottery.com

For more information about Lottery games and benefits for older Pennsylvanians, visit palottery.com.

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 Area13650		Middletown Area22600	
Bermudian Springs	01110	Antietam	06050	Panther Valley	13660	Millersburg Area	22610
Conewago Valley	01160	Boyerstown Area	06075	Weatherly Area	13900	Steeleton Highspire	22800
Fairfield Area	01305	Brandywine Heights Area	06085	CENTRE		Susquehanna Township	22830
Gettysburg Area	01375	Conrad Weiser Area	06110	Bald Eagle Area	14100	Susquenita	50600
Littlestown Area	01520	Daniel Boone Area	06150	Bellefonte Area	14110	Upper Dauphin Area	22900
Upper Adams	01852	Exeter Township	06200	Keystone Central	18360	Williams Valley	54880
ALLEGHENY		Fleetwood Area	06250	Penns Valley Area	14700	DELAWARE	
Allegheny Valley	02060	Governor Mifflin	06300	Philipsburg-Osceola Area	17700	Chester Upland	23123
Avonworth	02075	Hamburg Area	06350	State College Area	14800	Chichester	23130
Baldwin Whitehall	02110	Kutztown Area	06400	Tyrone Area	07800	Garnet Valley	23410
Bethel Park	02125	Muhlenberg Township	06550	CHESTER		Haverford Township	23450
Brentwood Borough	02145	Oley Valley	06650	Avon Grove	15050	Interboro	23510
Carlynton	02160	Reading	06700	Coatesville Area	15190	Marple Newtown	23550
Chartiers Valley	02175	Schuykill Valley	06750	Downingtown Area	15200	Penn-Delco	23690
Clairton City	02190	Tulpehocken Area	06800	Great Valley	15350	Radnor Township	23760
Cornell	02210	Twin Valley	06810	Kennett Consolidated	15400	Ridley	23770
Deer Lakes	02225	Upper Perkiomen	46860	Octorara Area	15650	Rose Tree Media	23790
Duquesne City	02250	Wilson	06910	Owen J. Roberts	15660	Southeast Delco	23840
East Allegheny	02280	Wyomissing	06935	Oxford Area	15670	Springfield	23850
Elizabeth Forward	02315	BLAIR		Phoenixville Area	15720	Unionville-Chadds Ford	15850
Fort Cherry	63240	Altoona Area	07050	Spring-Ford Area	46730	Upper Darby	23945
Fox Chapel Area	02391	Bellwood Antis	07100	Tredyffrin Easttown	15780	Wallingford Swarthmore	23960
Gateway	02410	Claysburg-Kimmel	07150	Twin Valley	06810	West Chester Area	15900
Hampton Township	02460	Hollidaysburg Area	07350	Unionville-Chadds Ford	15850	William Penn	23965
Highlands	02475	Spring Cove	07750	West Chester Area	15900	ELK	
Keystone Oaks	02500	Tyrone Area	07800	CLARION		Brockway Area	33070
McKeesport Area	02600	Williamsburg Community	07900	Allegheny Clarion Valley	16030	Forest Area	27200
Montour	02630	BRADFORD		Armstrong	03085	Johnsonburg Area	24350
Moon Area	02634	Athens Area	08050	Clarion Area	16120	Kane Area	42230
Mount Lebanon	02640	Canton Area	08100	Clarion-Limestone Area	16170	Ridgway Area	24600
North Allegheny	02685	Northeast Bradford County	08300	Keystone	16650	Saint Marys Area	24800
Northgate	02687	Sayre Area	08600	North Clarion County	16750	ERIE	
North Hills	02690	Towanda Area	08650	Redbank Valley	16800	Corry Area	25145
Penn Hills	02735	Troy Area	08665	Union	16900	Erie City	25260
Penn-Trafford	65710	Wyalusing Area	08900	CLEARFIELD		Fairview	25330
Pine-Richland	02100	BUCKS		Clearfield Area	17100	Fort Leboeuf	25355
Pittsburgh	02745	Bensalem Township	09100	Curwensville Area	17180	General McLane	25390
Plum Borough	02750	Bristol Borough	09130	Dubois Area	17200	Girard	25405
Quaker Valley	02775	Bristol Township	09135	Glendale	17300	Harbor Creek	25435
Riverview	02820	Centennial	09200	Harmony Area	17350	Iroquois	25655
Shaler Area	02830	Central Bucks	09210	Moshannon Valley	17500	Millcreek Township	25760
South Allegheny	02865	Council Rock	09235	Philipsburg-Osceola Area	17700	North East	25830
South Fayette Township	02870	Easton Area	09330	Purchase Line	32730	Northwestern	25850
South Park	02875	Morrisville Borough	09720	West Branch Area	17900	Union City Area	25910
Steel Valley	02883	Neshaminy	09750	CLINTON		Wattsburg Area	25970
Sto-Rox	02885	New Hope Solebury	09760	Jersey Shore Area	41400	FAYETTE	
Upper Saint Clair Township	02920	North Penn	46570	Keystone Central	18360	Alburt Gallatin Area	26030
West Allegheny	02940	Palisades	09800	West Branch Area	17900	Belle Vernon Area	65060
West Jefferson Hills	02955	Pennridge	09810	COLUMBIA		Brownsville Area	26080
West Mifflin Area	02960	Pennsbury	09820	Benton Area	19100	Connellsville Area	26130
Wilkinsburg Borough	02980	Quakertown Community	09840	Berwick Area	19110	Frazier	26290
Woodland Hills	02990	Souderton Area	46710	Bloomsburg Area	19120	Laurel Highlands	26400
ARMSTRONG		BUTLER		Central Columbia	19150	Southmoreland	65750
Allegheny Clarion Valley	16030	Allegheny Clarion Valley	16030	Millville Area	19500	Uniontown Area	26800
Apollo-Ridge	03060	Butler Area	10125	Mount Carmel Area	49510	FOREST	
Armstrong	03085	Freeport Area	03305	North Schuylkill	54500	Forest Area	27200
Freeport Area	03305	Karns City Area	10360	Southern Columbia Area	19750	FRANKLIN	
Karns City Area	10360	Mars Area	10500	CRAWFORD		Chambersburg Area	28130
Kiski Area	65440	Moniteau	10535	Conneaut	20103	Fannett-Metal	28200
Leechburg Area	03450	Seneca Valley	10790	Corry Area	25145	Greencastle-Antrim	28300
Redbank Valley	16800	Slippery Rock Area	10750	Crawford Central	20135	Shippensburg Area	21800
BEAVER		South Butler County	10780	Jamestown Area	43360	Tuscarora	28600
Aliquippa Borough	04050	CAMBRIA		Penncrest	20470	Waynesboro Area	28900
Ambridge Area	04070	Blacklick Valley	11060	Titusville Area	61720	FULTON	
Beaver Area	04120	Cambria Heights	11120	Union City Area	25910	Central Fulton	29130
Big Beaver Falls Area	04150	Central Cambria	11130	CUMBERLAND		Forbes Road	29230
Blackhawk	04160	Conemaugh Valley	11140	Big Spring	21050	Southern Fulton	29750
Central Valley	04200	Ferndale Area	11200	Camp Hill	21100	GREENE	
Ellwood City Area	37200	Forest Hills	11220	Carlisle Area	21110	Carmichaels Area	30130
Freedom Area	04285	Glendale	17300	Cumberland Valley	21160	Central Greene	30140
Hopewell Area	04410	Greater Johnstown	11250	East Pennsboro Area	21250	Jefferson-Morgan	30350
Midland Borough	04530	Northern Cambria	11450	Mechanicsburg Area	21650	Southeastern Greene	30650
New Brighton Area	04565	Penn Cambria	11600	Shippensburg Area	21800	West Greene	30850
Riverside Beaver County	04585	Portage Area	11630	South Middleton	21830	HUNTINGDON	
Rochester Area	04690	Richland	11650	West Shore	21900	Huntingdon Area	31250
South Side Area	04740	Westmont Hilltop	11850	DAUPHIN		Juniata Valley	31280
Western Beaver County	04930	Windber Area	56910	Central Dauphin	22140	Mount Union Area	31600
BEDFORD		CAMERON		Derry Township	22175	Southern Huntingdon County	31750
Bedford Area	05100	Cameron County	12270	Halifax Area	22250	Tussey Mountain	05800
Chestnut Ridge	05150	CARBON		Harrisburg City	22275	Tyrone Area	07800
Claysburg-Kimmel	07150	Hazleton Area	40330	Lower Dauphin	22400		
Everett Area	05300	Jim Thorpe Area	13500				
Northern Bedford County	05600	Lehighton Area	13550				
Tussey Mountain	05800						

CUSTOMER SERVICES AND ASSISTANCE

ONLINE SERVICES

www.revenue.pa.gov

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

TELEPHONE SERVICES

Property Tax/Rent Rebate Taxpayer Service and Information Center

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

1-888-PATAXES

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

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

FORMS ORDERING SERVICES

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

Internet: www.revenue.pa.gov

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

Email Requests for Forms: ra-forms@pa.gov

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

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

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

OTHER PROGRAMS AND SERVICES

Free Preparation Assistance

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

Revenue District Offices

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

PA Department of Aging (www.aging.pa.gov)

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

Area Agencies on Aging

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

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

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

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

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

Free and Reduced-Fare Transportation

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

APPRISE (1-800-783-7067)

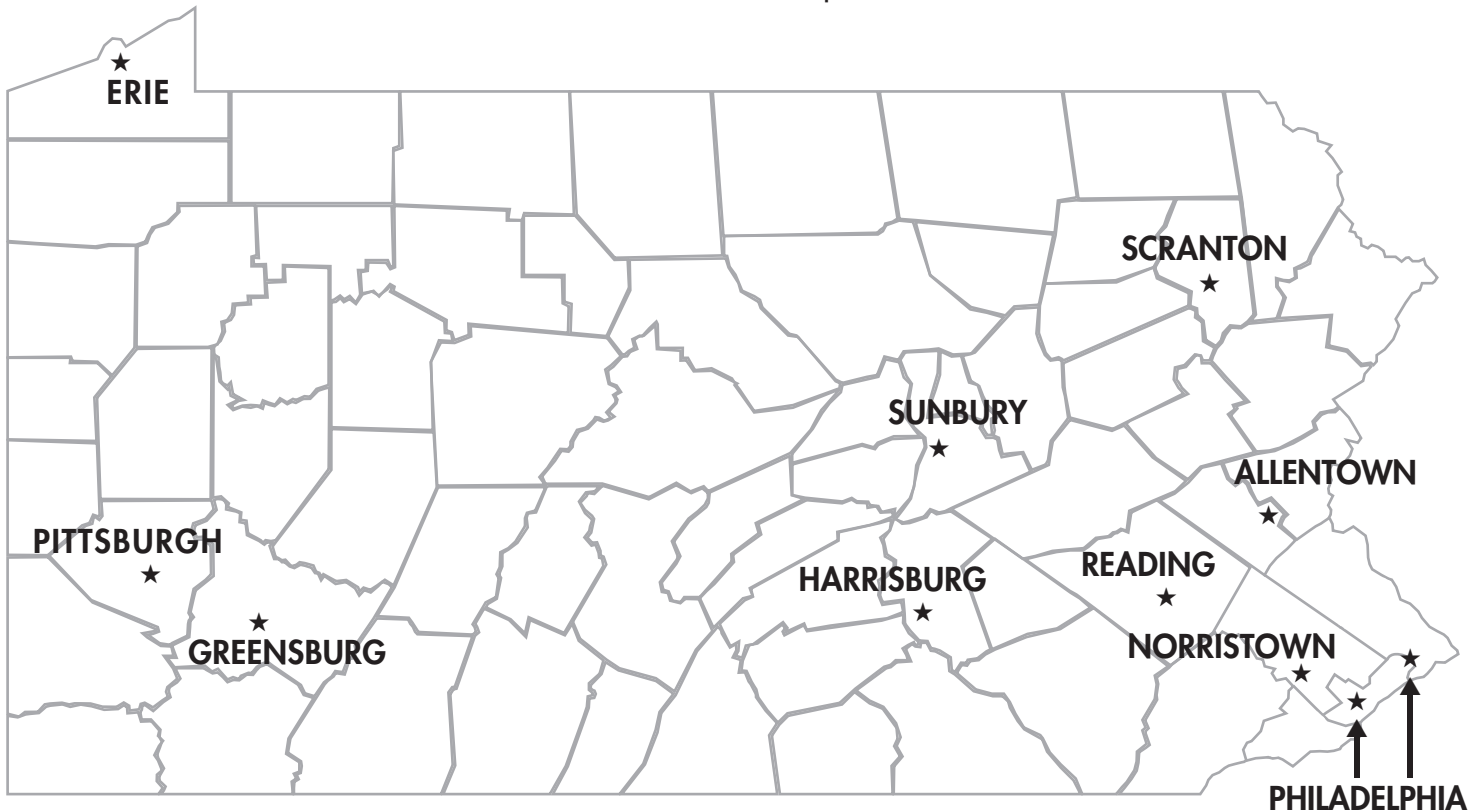
APPRISE is a free health insurance counseling program designed to help older Pennsylvanians with Medicare. Counselors are specially trained volunteers who can answer your questions about Medicare and provide you with objective, easy-to-understand information about Medicare, Medicare Supplemental Insurance,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

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

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

PA DEPARTMENT OF REVENUE DISTRICT OFFICES

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



ALLENTOWN
STE 6
555 UNION BLVD
ALLENTOWN PA 18109-3389
610-861-2000

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

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

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

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

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

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

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

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

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



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

My Fellow Pennsylvanians:

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

The Pennsylvania Lottery has funded property tax relief for seniors since the early 1970s and is the only lottery in the nation that devotes all proceeds to programs that benefit older residents. Since its inception, the Lottery has contributed nearly \$28 billion to programs that have grown to include the Property Tax/Rent Rebate program, a free and reduced-fare public transit program, the low-cost prescription drug programs PACE and PACENET, long-term care services and the 52 Area Agencies on Aging that serve all 67 counties, as well as hundreds of full- and part-time senior community centers across the state.

All of these programs and services are part of Pennsylvania's commitment to ensuring healthier, happier lives for its 2.9 million older residents. In fiscal year 2015-16, every day, the Lottery helped to provide older adults with nearly 20,700 prescriptions, more than 24,000 meals, over 105,000 rides, and more than \$834,000 in care services – all adding up to more than \$1 billion in annual support.

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

Sincerely,

TOM WOLF

Governor