



Property Tax and Rent Rebate

Agenda

- **Overview of the Program**
- **Eligibility Requirements**
- **Completing the PA-1000 and Proof Documents**
- **Supporting Schedules**
- **Rebate Status**
- **Appeal Information**

Overview

DEFINITION: Property Tax/Rent Rebate (PTRR) is a program which provides rebates on property tax or rent paid the previous year by income-eligible seniors & people with disabilities.

FUNDED: Through PA Lottery and slots gaming NOT from taxpayer dollars. This program paid out more than \$6.7 billion since inception.

FILING REQUIREMENT: File via paper ONLY (Electronic Filing 2020)

DUE DATE: June 30th but usually extended by the governor until December 31st (If they miss the final filing deadline, they CANNOT file)

ONE PER HOUSEHOLD: If more than one person qualifies for the rebate, file under the one with the least income



pennsylvania
DEPARTMENT OF REVENUE

Eligibility

Qualifications: **Type of Filer**

A) 65 or older by December 31 of the claim year

B) A claimant under the age of 65. Married to individual that is 65 by December 31 of the claim year

C) Widow/widower age 50-64 by December 31 of claim year

- *Must have been married (not divorced) at time of death

D) Permanently disabled age 18-64 by December 31 of claim year

- Physical/mental disability expected to continue indefinitely

Qualifications: **Income**

Homeowner:

- Household income (claimant and spouse residing together) of **\$35,000*** or less

Renter:

- Household income (claimant and spouse residing together) of **\$15,000*** or less

Owner/Renter:

- Household income (claimant and spouse residing together) of **\$15,000*** or less

* Claimants can exclude half of Social Security or Railroad Retirement Tier 1 income and take a deduction for Civil Service Retirement System income.

Definition: **Owner**

Claimant owned the home

- Must have deed, will or life estate

Claimant occupied the home

- Rebates are for primary residence only

Taxes must have been paid for claim year

- Taxes do not have to be personally paid by the claimant

Definition: **Renter**

Claimant rented and occupied a home, apartment, nursing home, boarding home, or similar residence in PA during the claim year.

Claimant has a true landlord/tenant relationship

- Must be a “self-contained unit” (separate Kitchen, bath and bedroom)
- Single rooms in Boarding Homes, Nursing Homes and Assisted Living can file.

The landlord must have paid real estate taxes for claim year or made a payment in lieu there of

- Not eligible if property is tax-exempt

Cash public assistance (Schedule D)

- Not eligible for a rebate for the months assistance was received
- Not eligible for claim if received entire year

Definition: **Owner/Renter**

Claimant owned, occupied, and paid taxes for part of year and was renter for other part of year

An owner/renter that was a homeowner for part of the year and rented for part of the year must complete the schedule A, submit receipted tax bills, and a completed rent certificate

Claimant owned, occupied, and paid taxes on home and paid rent for land on which home is situated (i.e. mobile home)

An owner/renter that owned the house but rented the lot must submit receipted tax bills and a completed rent certificate

Qualifications: Deceased Claimants

Must have lived at least one day of claim year

Must have owned, occupied, and paid taxes **OR** rented, occupied, and paid rent during the time period the claimant was alive

Must prorate the tax paid (Schedule A)

Must annualize income (Schedule G)

Must include death certificate with claim

Who May File: Deceased Claimants

Surviving Spouse

- Claimant's death certificate
- Sign as surviving spouse
- If eligible to file, should file as claimant (mark deceased spouse oval)

Estate

(court appointed executor/executrix)

- If there is a will – Short Certificate
- If there is no will – Decree of Distribution

Personal Representative

- Receipted copy of funeral bills

NOTE: rebate cannot exceed the amount paid in funeral expenses

DEX-41: Application for Refund/Rebate Due the Decedent

Commonwealth of Pennsylvania
DEPARTMENT OF REVENUE
TREASURY SECRETARIAT, ROOM 400
300 SOUTH 4TH STREET
HARRISBURG, PA 17120

APPLICATION FOR REFUND/REBATE DUE THE DECEDENT

Personal Print or Type

NAME OF DECEASED
Name and address of Person, Firm or Estate of issue
NAME
IN PRESENT STATUS
ADDRESS, CITY

DATE OF DEATH
Last known residence or (where not known)

The surviving spouse (Must attach copy of the decedent's death certificate.)

The personal representative of the decedent's estate (Must attach copy of a court appointment or court order (Must attach copy of the decedent's will and a complete copy of the return to Federal and State you intend to file for the benefit of other estate assets. State your authority for the decedent.)

The personal representative of the decedent where a will has been admitted to probate (Must attach copy of the decedent's will and a complete copy of the return to Federal and State you intend to file for the benefit of other estate assets. State your authority for the decedent.)

AFFIDAVIT (complete only if Box No. 3 is selected)
I, the undersigned, declare that the decedent died on the date stated and the information furnished on this claim has been examined by me and is, to the best of my knowledge, true and correct. Any material fraud or omission on the part of the claimant will be prosecuted according to the laws of the Commonwealth of Pennsylvania.

NOTARIZATION
Notarized and return claim on a No. 20

PLURAL JURISDICTION
REGISTRAR OF DEEDS FOR PENNSYLVANIA

PLURAL JURISDICTION
REGISTRAR OF DEEDS FOR PENNSYLVANIA

Preparing the PA-1000

Section I: Claimant Information

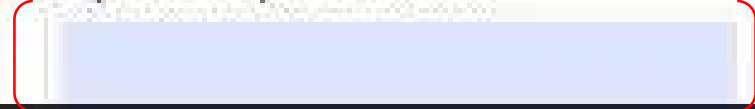



I Check your label for accuracy. If incorrect, do not use the label. Complete Section I.

Your Social Security Number	Spouse's Social Security Number	If Spouse is Deceased, fill in the oval.
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>

PLEASE WRITE IN YOUR SOCIAL SECURITY NUMBER(S) ABOVE

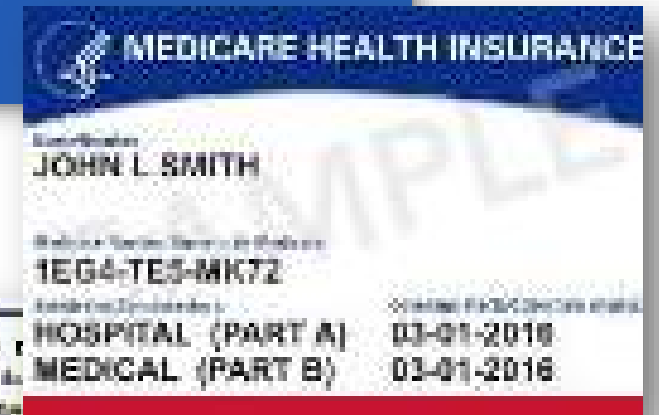
Last Name	First Name	MI	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
First Line of Address			
<input type="text"/>			
Second Line of Address			
<input type="text"/>			
City or Post Office	State	ZIP Code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Spouse's First Name	MI	County Code	School District Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Claimant's Birthdate <small>MM/DD/YY</small>	Spouse's Birthdate <small>MM/DD/YY</small>	Daytime Telephone Number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

REQUIRED



Age: Proof Documents

- PA Driver's License or Identification Card
- Birth Certificates
- Passport
- PACE/PACENET Card
- Medicare Card



Disability: Proof Documents

- Social Security (SS) disability award letter
- Supplemental Security Income (SSI) disability award letter
- Railroad Retirement (RR) permanent and total disability award letter
- Black Lung disability award letter
- Veterans Administration (VA) award letter – must state 100% disabled
- Federal Civil Service disability award letter – must state 100% disabled
- Physician Statement

NOTE: If claimant is denied through Social Security Administration, they are not eligible for the program.

Widow or Widower: Proof Documents

- Spouse's death certificate (verifying claimant was married to decedent at time of death)



Section III: Total Income

NOTE: If there is no amount to report for any of these lines, please leave them blank.

		Dollars	Cents
II	TOTAL INCOME received by you and your spouse during 2018		
4.	Social Security, SSI and SSP income (Total benefits \$_____ divided by 2)		
5.	Railroad Retirement Tier 1 Benefits (Total benefits \$_____ divided by 2)		
6.	Total Benefits from Pension, Annuity, IRA Distributions and Railroad Retirement Tier 2 (Do not include federal veterans' disability payments or state workers' payments)		
7.	Interest and Dividend Income		
8.	Gain or Loss on the Sale or Exchange of Property If a loss, fill in this oval.		
9.	Net Rental Income or Loss If a loss, fill in this oval.		
10.	Net Business Income or Loss If a loss, fill in this oval.		
the entire			
11a.	Salaries, wages, bonuses, commissions, and estate and trust income		
11b.	Gambling and lottery winnings, including PA lottery winnings, prize winnings and the value of other prizes		
11c.	Value of inheritances, annuities and special support		
11d.	Cash public use (unemployment compensation and workers' compensation, except Section 509(a) benefits)		
11e.	Gross amount of total of long-term insurance benefits and disability insurance benefits and life insurance benefits, except the first \$5,000 of total death benefit payments		
11f.	Gifts of cash or property totaling more than \$100, except gifts between members of a household		
11g.	Miscellaneous income and unearned income amounts		
12.	Claimants with Federal Civil Service Retirement System Benefits over \$9,514 or \$15,000. See the instructions		
13.	TOTAL INCOME. Add only the positive income amounts from Lines 4 through 11g and subtract the amount on Line 12. See Page 3 for income limitations. Enter this amount on Line 23		

Line 4: Proof Documents

Social Security, SSI, and SSP Income

- SSA-1099
- If the claimant received Social Security income and was a resident in PA for all of 2019. They do not have to submit proof(SS Database)
- Report 50% of the total

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2018 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1: Name		Box 2: Beneficiary's Social Security Number	
Box 3: Amount Paid in 2018	Box 4: Amount Received by SSA in 2018	Box 5: Net Amount for 2018 (See Instructions)	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
		Box 6: Military Federal Income Tax Withold	
		Box 7: Address	

SAMPLE

Line 5: Proof Documents

- Railroad Retirement Tier 1: RRB-1099 Box 5 (50% of the total)

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 044 N DUSH ST CHICAGO IL 60611-2092 PAYER'S FEDERAL IDENTIFICATION NO. 06-3044890		20XX		PAYMENTS BY THE RAILROAD RETIREMENT BOARD			
1. Claim Number and Paper Code		3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2014					
2. Recipient's Identification Number		4. Social Security Equivalent Benefit Portion of Tier 1 Paid in 2014					
Recipient's Name, Street Address, City, State, and Zip Code:		5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2014		COPY OF THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.			
		6. Workers' Compensation Offset in 2014					
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2012					
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2013					
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2012					
		10. Federal Income Tax Withheld		11. Medicare Premium Total			

FORM RRB-1099 **DO NOT ATTACH TO YOUR INCOME TAX RETURN**

Line 6: Proof Documents

Total Benefits from Pension, Annuity, IRA Distributions & RR Tier 2

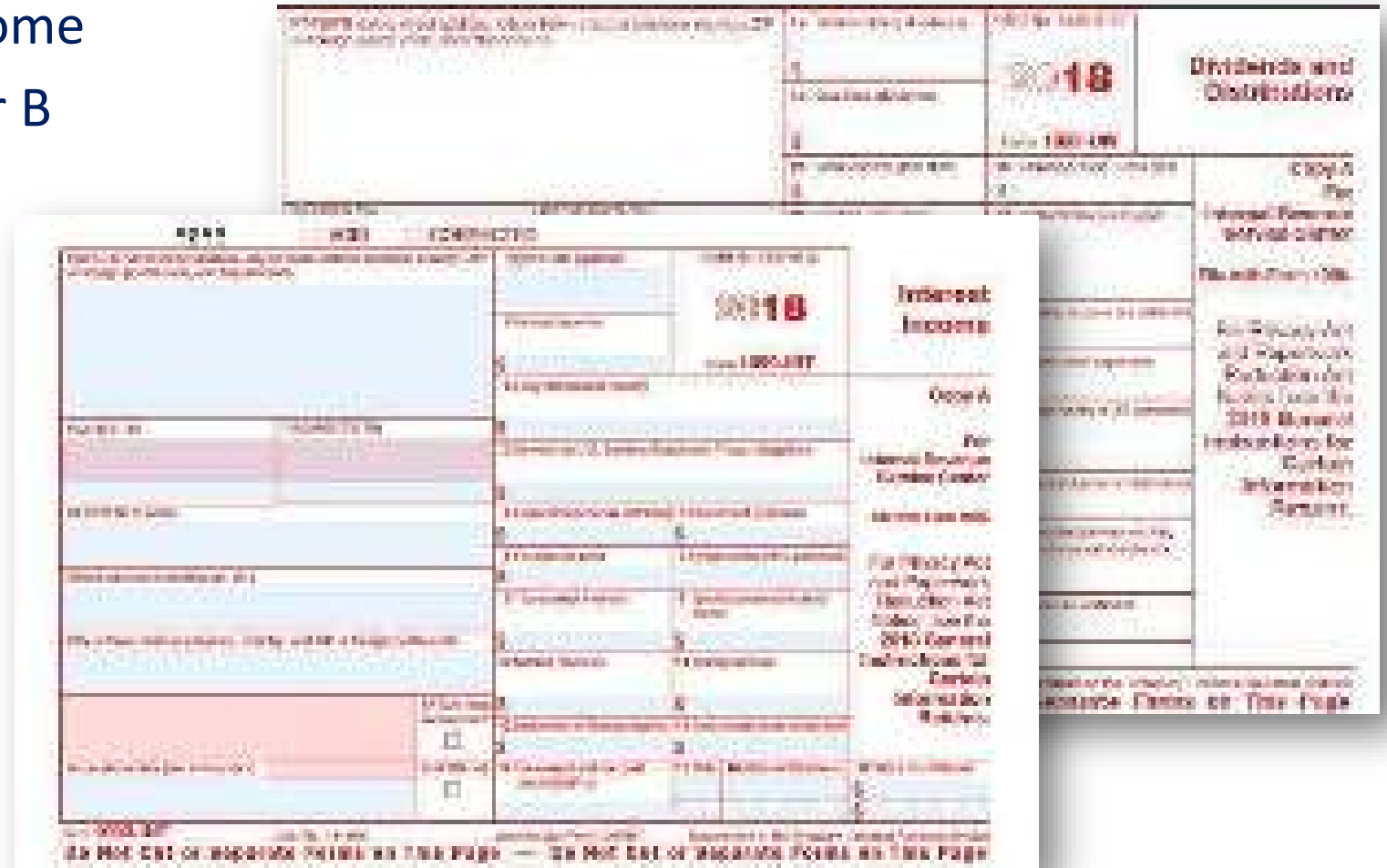
- Railroad Retirement Tier 2: RRB-1099 Box 7
- Retirement Income: 1099-R Box 1
- Annuity: 1099-R
- Do Not Include Veterans' Disability Payments.



Line 7: Proof Documents

Interest and Dividend Income

- PA-40 Schedule A and/or B
- 1040 Schedule B
- Interest: 1099-INT
- Dividends: 1099-DIV



Line 9: Proof Documents

Net Rental Income or Loss

- PA-40 Schedule E
- 1040 Schedule E

PA SCHEDULE E
Rental Income or Loss

2018

Net Rental Income or Loss

Net Rental Income or Loss	Total Income from Real Estate
0	0

Total Income from Real Estate

Total Income from Real Estate	Total Income from Real Estate
0	0

Line 10: Proof Documents

Net Business Income or Loss

- PA-40 Schedule C
- 1040 Schedule C
- PA-40 Schedule F
- 1040 Schedule F
- 1099-MISC

PA SCHEDULE C 5803663353

PA-40 (2014) Schedule C
 Department of Revenue
 Harrisburg, PA 17104
 717-787-2300
 www.revenue.state.pa.gov

26

Number of copies of this form to be filed with this return: 1

Part I - Business Information

1. Business name (include any trade names) _____

2. Business address (include street, city, county, and zip code) _____

3. Federal Employer Identification Number (EIN) _____

4. State or Federal Taxpayer Identification Number (if applicable) _____

5. Accounting period (if the reporting period is not the calendar year) _____

6. Do you have a business for which you are filing a separate return? (If so, specify the name of the business) _____

7. If the business is a sole proprietorship, is it a partnership? (If so, specify the name of the partnership) _____

Part II - Income

8. Total net business income (or loss) from Schedule C (or F) _____

9. Total net business income (or loss) from Schedule C (or F) _____

10. Total net business income (or loss) from Schedule C (or F) _____

11. Total net business income (or loss) from Schedule C (or F) _____

12. Total net business income (or loss) from Schedule C (or F) _____

13. Total net business income (or loss) from Schedule C (or F) _____

14. Total net business income (or loss) from Schedule C (or F) _____

15. Total net business income (or loss) from Schedule C (or F) _____

16. Total net business income (or loss) from Schedule C (or F) _____

17. Total net business income (or loss) from Schedule C (or F) _____

18. Total net business income (or loss) from Schedule C (or F) _____

19. Total net business income (or loss) from Schedule C (or F) _____

20. Total net business income (or loss) from Schedule C (or F) _____

21. Total net business income (or loss) from Schedule C (or F) _____

22. Total net business income (or loss) from Schedule C (or F) _____

23. Total net business income (or loss) from Schedule C (or F) _____

24. Total net business income (or loss) from Schedule C (or F) _____

25. Total net business income (or loss) from Schedule C (or F) _____

26. Total net business income (or loss) from Schedule C (or F) _____

27. Total net business income (or loss) from Schedule C (or F) _____

28. Total net business income (or loss) from Schedule C (or F) _____

29. Total net business income (or loss) from Schedule C (or F) _____

30. Total net business income (or loss) from Schedule C (or F) _____

31. Total net business income (or loss) from Schedule C (or F) _____

32. Total net business income (or loss) from Schedule C (or F) _____

33. Total net business income (or loss) from Schedule C (or F) _____

34. Total net business income (or loss) from Schedule C (or F) _____

35. Total net business income (or loss) from Schedule C (or F) _____

36. Total net business income (or loss) from Schedule C (or F) _____

37. Total net business income (or loss) from Schedule C (or F) _____

38. Total net business income (or loss) from Schedule C (or F) _____

39. Total net business income (or loss) from Schedule C (or F) _____

40. Total net business income (or loss) from Schedule C (or F) _____

41. Total net business income (or loss) from Schedule C (or F) _____

42. Total net business income (or loss) from Schedule C (or F) _____

43. Total net business income (or loss) from Schedule C (or F) _____

44. Total net business income (or loss) from Schedule C (or F) _____

45. Total net business income (or loss) from Schedule C (or F) _____

46. Total net business income (or loss) from Schedule C (or F) _____

47. Total net business income (or loss) from Schedule C (or F) _____

48. Total net business income (or loss) from Schedule C (or F) _____

49. Total net business income (or loss) from Schedule C (or F) _____

50. Total net business income (or loss) from Schedule C (or F) _____

51. Total net business income (or loss) from Schedule C (or F) _____

52. Total net business income (or loss) from Schedule C (or F) _____

53. Total net business income (or loss) from Schedule C (or F) _____

54. Total net business income (or loss) from Schedule C (or F) _____

55. Total net business income (or loss) from Schedule C (or F) _____

56. Total net business income (or loss) from Schedule C (or F) _____

57. Total net business income (or loss) from Schedule C (or F) _____

58. Total net business income (or loss) from Schedule C (or F) _____

59. Total net business income (or loss) from Schedule C (or F) _____

60. Total net business income (or loss) from Schedule C (or F) _____

61. Total net business income (or loss) from Schedule C (or F) _____

62. Total net business income (or loss) from Schedule C (or F) _____

63. Total net business income (or loss) from Schedule C (or F) _____

64. Total net business income (or loss) from Schedule C (or F) _____

65. Total net business income (or loss) from Schedule C (or F) _____

66. Total net business income (or loss) from Schedule C (or F) _____

67. Total net business income (or loss) from Schedule C (or F) _____

68. Total net business income (or loss) from Schedule C (or F) _____

69. Total net business income (or loss) from Schedule C (or F) _____

70. Total net business income (or loss) from Schedule C (or F) _____

71. Total net business income (or loss) from Schedule C (or F) _____

72. Total net business income (or loss) from Schedule C (or F) _____

73. Total net business income (or loss) from Schedule C (or F) _____

74. Total net business income (or loss) from Schedule C (or F) _____

75. Total net business income (or loss) from Schedule C (or F) _____

76. Total net business income (or loss) from Schedule C (or F) _____

77. Total net business income (or loss) from Schedule C (or F) _____

78. Total net business income (or loss) from Schedule C (or F) _____

79. Total net business income (or loss) from Schedule C (or F) _____

80. Total net business income (or loss) from Schedule C (or F) _____

81. Total net business income (or loss) from Schedule C (or F) _____

82. Total net business income (or loss) from Schedule C (or F) _____

83. Total net business income (or loss) from Schedule C (or F) _____

84. Total net business income (or loss) from Schedule C (or F) _____

85. Total net business income (or loss) from Schedule C (or F) _____

86. Total net business income (or loss) from Schedule C (or F) _____

87. Total net business income (or loss) from Schedule C (or F) _____

88. Total net business income (or loss) from Schedule C (or F) _____

89. Total net business income (or loss) from Schedule C (or F) _____

90. Total net business income (or loss) from Schedule C (or F) _____

91. Total net business income (or loss) from Schedule C (or F) _____

92. Total net business income (or loss) from Schedule C (or F) _____

93. Total net business income (or loss) from Schedule C (or F) _____

94. Total net business income (or loss) from Schedule C (or F) _____

95. Total net business income (or loss) from Schedule C (or F) _____

96. Total net business income (or loss) from Schedule C (or F) _____

97. Total net business income (or loss) from Schedule C (or F) _____

98. Total net business income (or loss) from Schedule C (or F) _____

99. Total net business income (or loss) from Schedule C (or F) _____

100. Total net business income (or loss) from Schedule C (or F) _____

Lines 8,9,10: Claiming a Loss

8. Gain or Loss on the Sale or Exchange of Property..... If a loss, fill in this oval	Loss	8	
9. Net Rental Income or Loss..... If a loss, fill in this oval	Loss	9	
10. Net Business Income or Loss..... If a loss, fill in this oval	Loss	10	

Rules for claiming a loss

- A loss can only be claimed against the same class of income
- Spouses may not offset each other's income and losses
- If the total income is a loss. Enter the loss on the claim form and mark the loss oval

Line 11a: Proof Documents

Salaries, wages, bonuses, commissions, and estate and trust income.

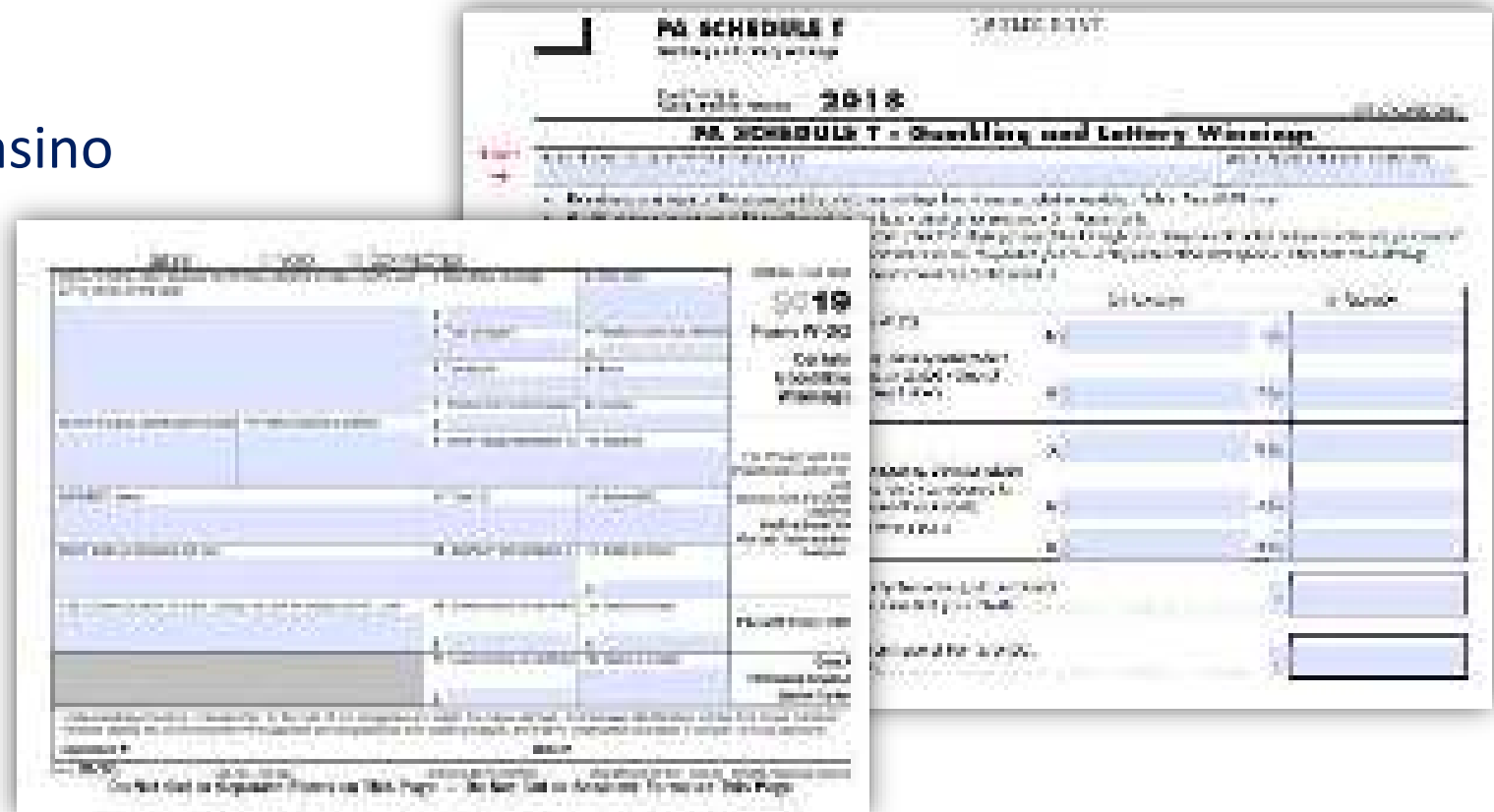
- W-2
- 1099's
- Estate and Trust Income will be reported on a RK-1 to the claimant from the estate or trust.
- PA-40 Schedule J.
- 1040 federal return or
- PA-40 state return



Line 11b: Proof Documents

Gambling and Lottery winnings, including PA Lottery winnings, prize winnings and the value of other prizes

- PA-40 Schedule T
- W-2G
- Win/loss statement from a casino
- Enter 0 if the claimant has a loss.



Line 11c: Proof Documents

Value of inheritances, alimony and spousal support

- Court order
- Support agreement
- Inheritance Tax return

The image shows a screenshot of the IRS Form REV-1500, Schedule of the Payment for Gift Certificate. The form is titled "REV-1500 SCHEDULE OF THE PAYMENT FOR GIFT CERTIFICATE". It is divided into two main sections: "PART I - INFORMATION FOR THE PAYOR" and "PART II - INFORMATION FOR THE RECIPIENT OF GILLS".

PART I - INFORMATION FOR THE PAYOR

Amount paid (including any interest)	Date of Payment	Payee's Name	Payee's Address	Payee's City, State, and ZIP Code

PART II - INFORMATION FOR THE RECIPIENT OF GILLS

1. Name of the Recipient (Last, First, Middle Initial)	2. Social Security Number	3. Date of Birth (MM/DD/YYYY)	4. Address (Street, City, State, ZIP Code)

The form also includes a section for "PART III - INFORMATION FOR THE RECIPIENT OF GILLS" with a list of checkboxes for various types of payments, such as "Alimony", "Spousal Support", "Child Support", "Inheritance", "Gift", "Loan", "Debt", "Other".

Line 11e: Proof Documents

Gross amount of loss of time insurance benefits and disability insurance benefits, and life insurance benefits, except the first \$5,000 of total death benefit payments

- There are various ways to receive proof documents in regards to these types of income in which the claimant will receive from the insurance company.
- Long term care insurance is reported here as well if the payment is made direct to the claimant and not the care facility.

Line 11f: Proof Documents

Gifts of cash or property totaling more than \$300 (except gifts between members of a household)

- Proof documents would be a letter of explanation describing the property received.



Line 11g: Proof Documents

Miscellaneous income and annualized income amount.

- PA-1000 Schedule G

Owner/Partner SCHEDULE G. Annualized income calculation for owners and partners.

1. Enter the date of death of the claimant: Month _____ / Day _____ / 2019	
2. Number of days the claimant lived during the claim year.	2. <input type="text"/>
3. Add the positive amounts from Lines 4 through 11f of your claim form plus any amount for Line 11g before the calculation of the annualized income amount and enter the result here.	3. \$ <input type="text"/>
4. Enter the result of dividing the days in the claim year (365 or 366) by Line 2. Round to two decimal places.	4. <input type="text"/>
5. Multiply Line 3 times Line 4.	5. \$ <input type="text"/>
6. Subtract Line 3 from Line 5 and enter the result here and include in Line 11g of the claim form.	6. \$ <input type="text"/>

Line 12: Proof Documents

Federal Civil Service Retirement System Benefits

- If the claimant receive benefits enter \$9,514
- If the claimant and spouse received benefits enter \$19,028
- 1099-R

Paid Office of Personnel Management:
Retirement Operations
By P.O. Box 45
Boyds, PA 19017-0045

Statement of Survivor Annuity Paid
Copy 2A-To be filed with grantor's state or local
tax return

2017

OMB No. 1545-0045
Form 1099-R
Distribution From
Pensions, Annuities,
Retirement or Profit-
Sharing Plans, IRAs,
Insurance Contracts, etc.

1. Gross distribution 3536.00
2. Double amount NONE
3. Federal Income Tax Withheld 254E
12. State tax withheld NONE
13. State/Foreign PIR NONE

PAVTEB Total (See below)	Employee's ID No. (Service)	Account No. (Statement Claim No.) CS xxxxxxxx
1. Employer Contributions Designated ROTH Contributions or Rollover Payments NONE	P A I D T O	2. Beneficiary(s) 4 - BENEFICIARIES
3. Total Employee Contributions 17874.00		

Form 1099-R (Form 1099-R)
This form is to be filed with the
Department of Treasury - Internal Revenue Service

Line 13: Total Eligibility Income

13. **TOTAL INCOME.** Add only the positive income amounts from Lines 4 through 11g and subtract the amount on Line 12. See Page 3 for income limitations. Enter this amount on Line 23. 13

TO CALCULATE:

- Add only the positive income amounts from Lines 4 through 11g
- Subtract the amount on line 12
- Enter this amount on line 23

Lines 14 & 15: Property Owners Only

PROPERTY OWNERS ONLY

14. Total 2019 property tax. Submit copies of receipted tax bills.	12.	1,000.00
15. Property Tax Rebate. Enter the maximum standard rebate amount from Table A for your income level here: <input type="text" value="650"/>	Compare this amount to line 14 and enter the lesser amount to the right. 15.	650.00

- **Line 14** is used for the property owner to report the amount of property taxes paid for the claim year
- **Line 15** is used for comparing the standard rebate amount to the amount of property taxes paid

Homeowners: Proof Documents

- 1098- Mortgage Interest Statement
- Receipted Copy of the Tax Bill
- Tax bill + Copy of the front/back of the Canceled Check.
- Letter from Tax Collector
- Philadelphia Tax Bill
- Life Estate
- Deed

IMPORTANT: Schedule F may also be necessary if the additional names appear on the deed

Property Taxes



May claim - Actual Taxes Paid

- County
- School District
- City /Borough/Township



May not claim

- Nuisance taxes
- Penalty and Interest

If tax bills list any names other than that of the claimant or spouse, or the following words directly follow the claimant's name on the bills, proof of ownership (deed or trust agreement) is required:

Et Vir (and husband)

Et Ux (and wife)

Et Al or Et Alia (and others)

Trust

Lines 16, 17 & 18: Renters Only

RENTERS ONLY		
16. Total 2019 rent paid. Submit PA Rent Certificate and/or rent receipts	16	1,000.00
17. Multiply Line 16 by 20 percent (0.20)	17	200.00
18. Rent Rebate: Enter the maximum rebate amount from Table B for your income level here: <input type="text" value="850"/>	18	200.00
Compare the amount to line 17 and enter the lesser amount to the right.	19	

- **Line 16** is used for a renter to report the total amount of rent paid
- **Line 17** is the total amount multiplied by 20%
- **Line 18** is for comparing the standard rebate amount to the amount from line 17

Renters: Proof Documents

- Completed PA Rent Certificate (PA-1000 RC)
- A statement from a housing authority that contains:

- Name and address of claimant
- Name, address, building name, FEIN and phone number of authority
- Amount and date of each payment
- Statement that authority was required to pay property taxes/make payment in lieu of
- Signature of representative of authority

- Lease
- Life Lease Agreement
- Rent receipts for each month with all information:

- Claimant's name
- Address of rental unit
- Amount paid/period for which rent was paid
- Landlord's signature

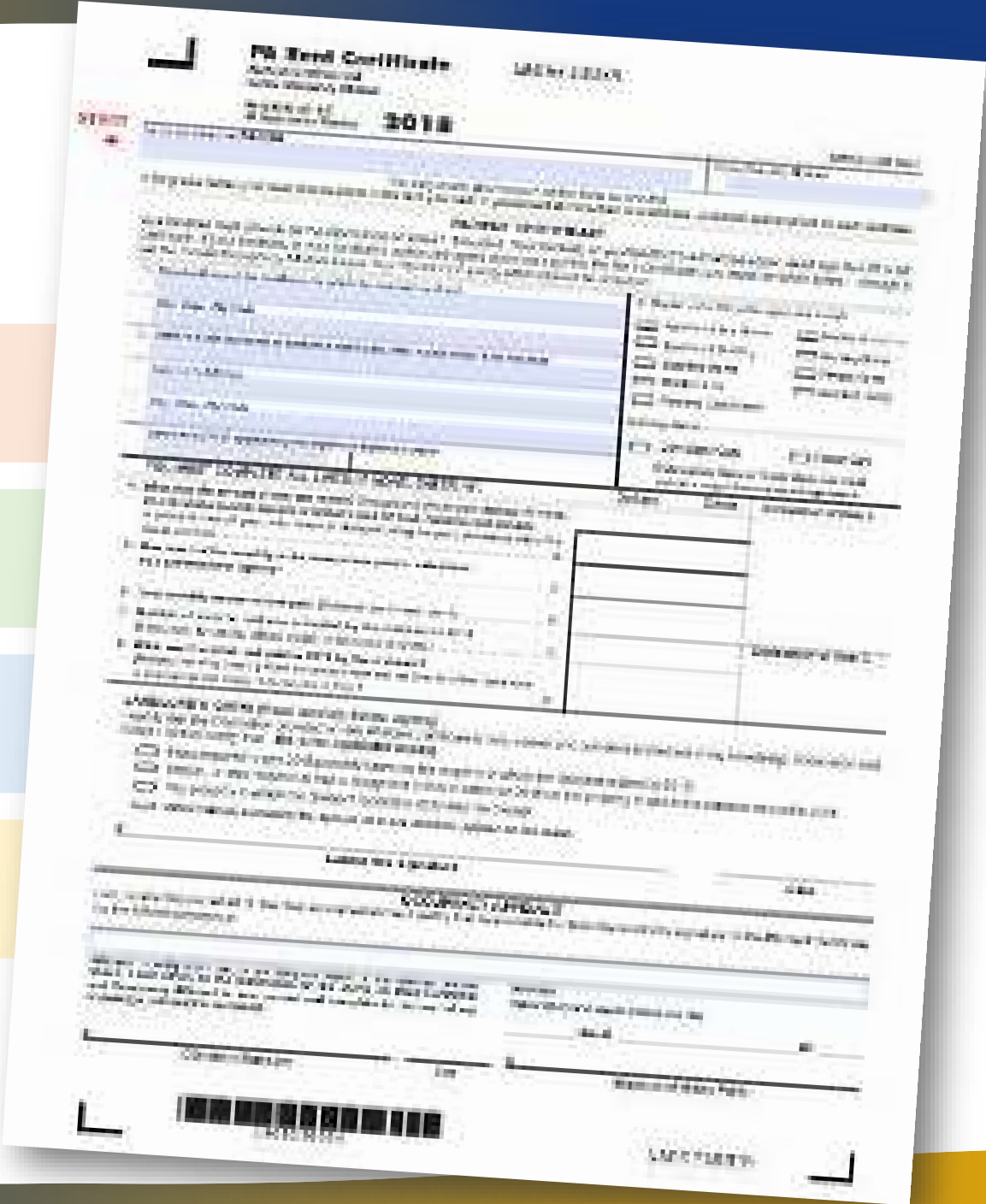
Rent Certificate

- A completed rent certificate includes all information requested in boxes 1-8 of the rent certificate

- If the landlord completed the rent certificate, the landlord's oath and signature must appear

- If the claimant was unable to have the landlord complete the rent certificate, they must complete the occupancy affidavit and get it notarized

NOTE: A completed rent certificate is required for each unit the claimant rented and occupied during the claim year



Tips: Include a Copy of the Lease

- If there is insufficient evidence of a landlord tenant relationship, the claimant may be asked to provide a copy of their lease agreement

- If the claimant is unable to provide a copy of a lease, they may provide a notarized statement from their landlord and a copy of a utility bill

NOTE: It is the burden of the claimant to demonstrate a true landlord/tenant relationship. Failure to do so when asked may result in a denied claim.

Line 19: Owner/Renter

OWNER – RENTER ONLY

19. 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 15 and 18 and enter the lesser amount to the right. 19.

- If the claimant is an owner/renter, they will use line 19 to compare the standard rebate amount to the amount of property taxes AND rent paid.
- The proof documentation would be the same that is listed for both a property owner and renter.

Lines 20-22: Direct Deposit

- Faster
- Secure

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 20, 21 and 22). 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 Line 20, 21 and 22.

20. Place an X in one box to authorize the Department of Revenue to directly deposit your rebate into your 20. Checking
Savings

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

22. Account number. Enter in boxes to the right. 22.

John J. Smith
123 Drive Avenue
Horseshoe, PA 17310

50-42
978
1234567890

Date:

Pay To The Order Of:

Amount:

Your Bank:
Commonwealth Bank
Horseshoe, PA

Routing Number: Account Number: Check Number:

Name: Signature:

① 25005-0025 ② 00280211086 ③ 00001

Line 23: Income Table

23.	7,500.00	TABLE A - OWNERS ONLY		TABLE B - RENTERS ONLY	
		INCOME LEVEL	Maximum Standard Rebate	INCOME LEVEL	Maximum Rebate
<p>Enter the amount from Line 13 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.</p>		\$ 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		

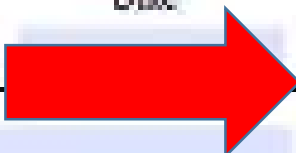
- This is the amount from Line 13
- Tables A & B are used for lines 15, 18, or 19

Section IV: Claimant Oath

IV 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 Please sign the PA-1000 after printing.	MM/DD/YY <input type="text"/>	Witnesses' Signatures: If the claimant cannot sign, but only makes a mark. Please sign the PA-1000 after printing.
Spouse's Signature Please sign the PA-1000 after printing.	Date <input type="text"/>	Please sign the PA-1000 after printing.
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 Please sign the PA-1000 after printing.	MM/DD/YY Date <input type="text"/>	Name of claimant's power of attorney or nearest relative. Please print. <input type="text"/> Telephone number of claimant's power of attorney or nearest relative. <input type="text"/>
Preparer's Name. Please print. <input type="text"/>	Home address of claimant's power of attorney or nearest relative. Please print. <input type="text"/>	
Preparer's Telephone number. <input type="text"/>	City or Post Office <input type="text"/>	State <input type="text"/> ZIP Code <input type="text"/>



Supporting Schedules

Schedule A: Owners Only

- Prorate Taxes
- A claimant owned and occupied a home for less than the entire year in 2019
- A claim is being filed on behalf of a deceased owner who died during 2019

PA SCHEDULE A
Owner-Occupied Home
2019

1733130051

Form PA Schedule A (2019)

1. Total property taxes paid on the home for 2019. Enter the amount of property taxes paid on the home for 2019. If you have a second home, enter the amount of property taxes paid on the second home. Do not include taxes on other property.

2. Number of days you or the claimant owned and occupied the home in 2019. Do not include days when the home was vacant or when you or the claimant was not the owner.

3. Percentage of the year that you or the claimant owned and occupied the home. Divide Line 2 by the number of days in the year (365 or 366, depending on whether it is a leap year).

4. Multiply Line 1 by Line 3.

5. Total property taxes on the home for 2019. Add Line 4 to Line 1. This is the amount of property taxes you or the claimant paid on the home for 2019.

Property	Year	Amount
Property 1	2019	
Property 2	2019	

6. Total property taxes on the home for 2019. Add Line 5 to Line 4. This is the amount of property taxes you or the claimant paid on the home for 2019.

Schedule B: Widow/Widower

Was claimant filing as a widow/widower and is now remarried but has not reached age 65?

Widow/Widower SCHEDULE B. If you were a widow or widower age 50 to 64 during 2019, and you remarried, use this schedule to determine the percentage of the year for which you qualify for a Property Tax or Rent Rebate.

Date you remarried: Month 6 / Day 1 / 2019

1. Total property tax or rent that you paid in 2019. If you were an owner and completed Schedule A, enter the amount from Line 5. If you were a renter, enter the amount from Line 8 of Schedule RC.
2. Number of days you were a widow or widower during 2019.
3. Percentage of the year you were a widow or widower. Divide Line 2 by the number of days in the claim year (365 or 366). Round to two decimal places.
4. Eligible property taxes or rent paid. Multiply Line 1 by Line 3. Enter this amount on the next schedule you must complete or:
a) If an owner, enter the amount on Line 14 of your claim form.
b) If a renter, enter the amount on Line 16 of your claim form.

1. \$	1,000.00
2.	152
3.	0.42
4. \$	420.00

Schedule D: Cash Public Assistance

Was any cash assistance received during the claim year?

Renter SCHEDULE D. Renters who received cash public assistance are not eligible for rebates for those months when they received that assistance. If you received cash public assistance during any part of 2019, use this schedule to determine the amount of rent for which you qualify for a rebate. **IMPORTANT:** If you received cash public assistance for all of 2019, you may not claim a rebate.

1. Total number of months during which you received cash public assistance:	1	2
NOTE: If you received cash public assistance for a full year, you may not claim a rebate.		
2. Total rent that you paid in 2019 from Line 8 of Schedule RC, or if you completed Schedule E, enter the result from Line 4 of Schedule E:	2. \$	12,000.00
3. Total rent you paid during the months that you received cash public assistance:	3. \$	2,000.00
4. Eligible rent paid. Subtract Line 3 from Line 2. Enter this amount on the next schedule you must complete, or on Line 16 of your claim form:	4. \$	10,000.00

Schedule E: Owner/Renter

Was the home used for anything other than personal use during the claim year?

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

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

1. Total property taxes or rent paid on your residence in 2019. Enter the amount of your total property taxes paid or total rent paid from Line 8 of Schedule RC, or if you completed Schedule A, B or D, enter the result from that schedule. 1. \$ 1,000.00

2. Enter the percentage of your home that you used as your residence from the chart below. 2. .75 or 75 %

3. Eligible property taxes or rent paid. Multiply Line 1 by Line 2. Enter this amount on the next schedule you must complete or: 3. \$ 700.00

a) If an owner, enter the amount on Line 14 of your claim form

b) If a renter, enter the amount on Line 16 of your claim form

CHART OF PERSONAL USE PERCENTAGE	20%	25%	30%	35%	40%	50%	67%	75%	80%	90%	% Other percentage
	0.20	0.25	0.30	0.35	0.40	0.50	0.67	0.75	0.80	0.90	

Schedule F: Owner/Renter

Owner/Renter SCHEDULE F. If your deed or lease shows additional names (other than your spouse or minor children) during 2019, complete this schedule. You must list all owners and renters. If your deed or lease shows more than three names, make copies of this schedule or make your own schedule.

Owner's name	Address, if different than claim form	Age	Relationship	Social Security No.
John Smith	123 School House Road	65		
Name	Address, if different than claim form	Age	Relationship	Social Security No.
Steven Doe	123 School House Road	40	Domestic Friend	987-65-4321
Name	Address, if different than claim form	Age	Relationship	Social Security No.

1. Total property taxes or rent paid on your residence in 2019. Enter the amount of your total property taxes paid or total rent paid from Line 8 of Schedule RC, or, if you completed Schedule A, B, D or E, enter the result from that schedule.
2. Eligible claimant percentage. Divide the number of owners or renters that qualify as claimants by the total number of persons listed on the deed or lease.
3. Eligible property taxes or rent paid. Multiply the amount on Line 1 by the percentage on Line 2, and enter the result:
 - a) If an owner, enter the amount on Line 14 of your claim form.
 - b) If a renter, enter the amount on Line 16 of your claim form.

1. \$	12,000.00	
2. 60	or	50 %
3. \$	6,000.00	

Did anyone else live in the home during the year?

Supplemental Rebate

Supplemental Rebate

Homeowners with \$30,000 or less of total income that either:

- Live in Philadelphia, Pittsburgh, or Scranton
- OR-
- Have a high tax burden (taxes are 15% or more of their total income)

Income	Maximum Standard Rebate	Maximum Supplemental Rebate	Total Maximum Rebate
\$0-8,000	\$650	\$325	\$975
\$8,001-\$15,000	\$500	\$250	\$750
\$15,001-18,00	\$300	\$150	\$450
\$18,001-\$30,00	\$250	\$125	\$375

Additional Information

Where to Send the Claim

Mail to:

PA Department of Revenue
Property Tax or Rent Rebate Program
PO Box 280503
Harrisburg, PA 17128-0503

How to Check the Application Status

- Visit our website [Revenue.pa.gov](https://revenue.pa.gov) and select Property Tax/Rent Rebate Status
- Call 1-888-PA-TAXES
- Include the claimants phone number on the application to receive updates on the rebate. The department makes automated phone calls in April and June.

NOTE: Allow 12 weeks for a claim to upload onto the account before checking the status.

Appeal: Guidelines

- Must file within 60 days from the date of the denial letter
- Form REV-65 must be completed to petition Board of Appeals (BOA)
- Instructions on the bottom of the notice



pennsylvania
DEPARTMENT OF REVENUE

Thank you!