



PA-1000

Pennsylvania Property Tax or Rent Rebate Program

2010

The Property Tax/Rent Rebate program benefits eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older.

The deadline to apply for a rebate on property taxes or rent paid in 2010 is June 30, 2011. Revenue will begin mailing and depositing rebates on July 1, 2011, as specified by law. Please see Page 3 for eligibility requirements and Page 10 for a sample form.

MORE OLDER PENNSYLVANIANS ELIGIBLE FOR REBATES

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

| 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

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

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

For more information on property tax relief, visit www.PaPropertyTaxRelief.com. For assistance regarding your rebate claim, call, toll-free, 1-888-222-9190.

DIRECT DEPOSIT

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

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

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

PRSR1 STD
U.S. POSTAGE
PAID
COMMONWEALTH
OF
PENNSYLVANIA
DEPARTMENT OF
REVENUE

BEFORE YOU BEGIN

STATE SUPPLEMENTARY PAYMENT RECIPIENTS

The State Supplementary Payment (SSP) is no longer included on your SSA-1099 form. The Department of Public Welfare will issue annual statements to verify your SSP benefit. SSP is still considered reportable income. As with other Social Security income, only half of the SSP income needs to be included on Line 4 of the Property Tax/Rent Rebate claim form.

SOCIAL SECURITY RECIPIENTS WITH PA ADDRESSES

If you were a Pennsylvania resident for all of 2010, you do not have to submit proof of your Social Security income including Social Security retirement and Supplemental Security benefits. The Social Security Administration provides Social Security income information to the PA Department of Revenue. The PA Department of Public Welfare will provide State Supplementary Payment information to the Department.

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

SOCIAL SECURITY RECIPIENTS WITHOUT PA ADDRESSES

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

PHILADELPHIA RESIDENTS

Please read the special filing instructions beginning on Page 9.

ELIGIBILITY REQUIREMENTS

You are eligible for a Property Tax/Rent Rebate for claim year 2010, if you meet the requirements in each of the three categories below:

CATEGORY 1 – TYPE OF FILER

- a. You were 65 or older as of Dec. 31, 2010;
- b. You were not 65, but your spouse who lived with you was 65 as of Dec. 31, 2010;
- c. You were a widow or widower during all or part of 2010 and were 50 or older as of Dec. 31, 2010; or
- d. You were permanently disabled and 18 or older during all or part of 2010, you were unable to work because of your medically determined physical or mental disability, and your disability is expected to continue indefinitely. If you received Supplemental Security Income (SSI) payments, you are eligible for a rebate if you meet all other requirements.

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

CATEGORY 2 – ELIGIBILITY INCOME

- a. **Property Owners** - Your total eligible annual household income, including the income that your spouse earned and received while residing with you, was \$35,000 or less in 2010.
- b. **Renters** - Your total eligible annual household income, including the income that your spouse earned and received while residing with you, was \$15,000 or less in 2010.

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

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

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

CATEGORY 3 – OWNER, RENTER, OR OWNER/RENTER

To file as a property owner, renter, or owner/renter, you must meet all requirements for one of the following categories:

OWNER

- a. You owned and occupied your home, as evidenced by a contract of sale, deed, trust, or life estate held by a grantee;
- b. You occupied your home (rebates are for your primary residence only); and
- c. You or someone on your behalf paid the 2010 property taxes on your home.

RENTER

- a. You rented and occupied a home, apartment, nursing home, boarding home, or similar residence in Pennsylvania;
- b. Your landlord paid property taxes or agreed to make a payment in lieu of property taxes on your rental property for 2010 (see Page 11); and
- c. You or someone on your behalf paid the rent on your residence for 2010.

OWNER/RENTER

- a. You owned, occupied, and paid property taxes for part of the year and were a renter for part of the year;
- b. You owned and occupied your home and paid property taxes and paid rent for the land upon which your home is situated; or
- c. You paid rent for the home you occupied, and paid property taxes on the land upon which your home is situated.

CAUTION: As a renter, if you received cash public assistance during 2010, you are not eligible for any rebate for those months you received cash public assistance. Please complete a PA-1000 Schedule D (enclosed in this booklet).

PROOF DOCUMENTS THAT FIRST TIME FILERS MUST SUBMIT

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

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

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

PROOF OF AGE

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

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

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

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

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

PROOF OF DISABILITY

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

IMPORTANT: The Physician's Statement of Permanent Disability cannot be used if you were denied Social

Security disability. The Department of Revenue has the legal authority to require additional evidence that you are permanently disabled and eligible for a rebate.

HOUSEHOLDS WITH MORE THAN ONE QUALIFIED CLAIMANT

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

DECEASED CLAIMANT

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

SURVIVING SPOUSE

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

OR

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

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

AN ESTATE

The executor or the court-appointed representative of the claimant's estate may file the claim and submit a Short Certificate showing the will was registered or probated. When there is no will and there are assets (an estate), submit a copy of the court order appointing someone to receive the deceased person's assets, known as a Decree of Distribution. A Short Certificate or Decree of Distribution can be obtained from the county courthouse where the death is recorded. The person filing the claim form on behalf of the deceased person may sign on the claimant's signature line.

PERSONAL REPRESENTATIVE

If a person dies after filing a claim and there is no will; or if the will has not been registered or probated; or if there is no estate, then a personal representative can request the rebate be issued in his/her name. The decedent's personal representative must submit a copy of the decedent's death certificate, and a receipted copy of the claimant's funeral bill showing that he or she personally paid the funeral expenses in an amount that is equal to or greater than the amount of Property Tax/Rent Rebate the claimant is entitled.

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

PRIVACY NOTIFICATION

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

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

PA - 1000 FILING INSTRUCTIONS

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

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

If your spouse lived in a nursing home the entire year do not include his/her Social Security Number on the claim form. He or she may qualify for a separate rebate on the rent paid to the nursing home.

IMPORTANT TIPS:

There are two lines to enter your address. On the first line, enter the postal format for an apartment number (APT),

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

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

Sample

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--|---|---|---|---|---|
| M | C | D | O | E | | | | | | J | O | H | N | | | | | | A |
| A | P | T | | 4 | 5 | 6 | | | | | | | | | | | | | |
| 1 | 2 | 3 | | A | N | Y | | S | T | | | | | | | | | | |
| H | A | R | R | I | S | B | U | R | G | | | P | A | | 1 | 7 | 1 | 2 | 8 |
| J | A | N | E | | | | | | | | | 2 | 2 | | 2 | 2 | 7 | 5 | |

As a claimant, you must provide your birth date, telephone number, county code, school district code, and, if applicable, your spouse's Social Security Number, birth date, and name. If your spouse is deceased, completely fill in the oval "If Spouse is Deceased" in Part A of the form.

IMPORTANT: County & School Codes - You must enter the two-digit county code and five-digit school district code for where you lived on Dec. 31, 2010, even if you moved after Dec. 31, 2010. Using incorrect codes may affect your property tax rebate. The lists of county and school district names and the respective codes are on Pages 14, 15 and 16. If you do not know the name of the county or school district where you reside, you can either 1) check the county and school property tax bills used to complete this claim if you are a property owner, or 2) obtain this information from the Online Customer Service Center at www.revenue.state.pa.us.

PART B - FILING STATUS CATEGORIES

Line 1 - Please fill in the oval that shows your correct filing status. Fill in only one oval. Filling in more than one oval may reduce the amount of your rebate.

(P) Property Owners: Fill in this oval if you owned and occupied your home for all or part of 2010 and did not rent for any part of the year. If your deceased spouse's name is

on your deed or tax bills, include the decedent's Social Security Number and name.

(R) Renters: Fill in this oval if you rented and occupied your residence for all or part of 2010.

(B) Owner/Renter: Fill in this oval if you owned and occupied your residence for part of 2010, and also rented and occupied another residence for the rest of 2010, or if you owned your residence and rented the land where your residence is located. **EXAMPLE:** John pays property taxes on a mobile home that he owns and occupies. His mobile home is on land that he leases. John may claim a Property Tax rebate on the mobile home and a Rent Rebate on the land. See Pages 8, 9 and 11 for documents you must send as proof of property taxes or rents paid.

Line 2 - Certification. Please read each description and select the type of filer that applies best to your situation as of Dec. 31, 2010. If you are a surviving spouse or filing a claim for a claimant who died prior to Dec. 31, 2010, the deceased is not eligible for a rebate. If you are eligible under another category, please complete the claim form using your Social Security Number, name and address, and supply all appropriate documentation.

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

See Page 4 for acceptable proof of age documents.

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

PART C - LINES 4 THROUGH 18

You must report the total household income you earned and/or received during 2010 for each category, which includes your spouse's income earned and/or received while residing with you.

All claimants must submit proof of annual income.

IMPORTANT: The Department reserves the right to request additional information or make adjustments to federal data if credits or deductions were taken to reduce income.

CAUTION: Spouses may not offset each other's income and losses.

The Department has the legal authority to require evidence of the income you report on your claim. The following lists

the kinds of income you must report and the documents you must submit as proof of the reported income. You must include the income that your spouse received while residing with you. See Pages 7 and 8 for a list of the kinds of income that you do not need to report.

NOTE: Print your Social Security Number on each Proof Document that you submit with your claim form.

Line 4 - Include one-half of your 2010 Social Security Benefits as shown in Box 5 of your benefit statement SSA-1099, one-half of your 2010 SSI, one-half of your 2010 Social Security Disability Income, and one-half of your 2010 State Supplementary Payment. No documentation is required, if using a PA address.

Line 5 - Include one-half of your Railroad Retirement Tier 1 Benefits. Submit a copy of form RRB-1099.

CAUTION: The total income from old age benefit programs from other countries, such as Service Canada Old Age Security, must be converted into U.S. dollars and reported on Line 6.

Line 6 - Include the **gross** amount (not the taxable amount) of pensions, annuities, Individual Retirement Account distributions, Tier 2 Railroad Retirement Benefits, Veterans' Disability Benefits, and Civil Service Disability Benefits. Do not include Black Lung Benefits. Submit photocopies of pension/annuity benefits statements along with other forms 1099 showing income for 2010.

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

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

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

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

include Federal 1040 Schedule B along with a copy of the front page of your federal tax return.

Line 8 - Include gains or losses you realized from the sale of stocks, bonds, and other tangible or intangible property. Do not include capital gains distributions from mutual funds required to be reported on Line 7.

NOTE: The nontaxable gain on the sale of your principal residence must also be reported on this line. If you realized a loss from the sale of your principal residence, this loss may be used to offset any other gains you realized from the sale of tangible or intangible property. However, any net loss reported on this line cannot be deducted from any other income.

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

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

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

Line 9 - Include net rental, royalty, and copyright income or loss realized during 2010.

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

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

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

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

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

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

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

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

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

Line 11b. - Gambling and lottery winnings, including PA Lottery, Powerball and Mega Millions winnings, prize winnings, and the value of other prizes and awards (a PA-40 Schedule T must be submitted to verify these winnings, as well as a W-2G to document PA Lottery winnings)

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

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

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

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

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

Do not report the following income:

- Medicare or health insurance reimbursements
- Food stamps, surplus foods, or other such non-cash relief supplied by a governmental agency
- Property Tax/Rent Rebate received in 2010
- The amount of any damages due to personal injuries or sickness. Damages include Black Lung benefits and benefits granted under Section 306(c) of the Workers' Compensation Security Fund Act (relating to Schedule of Compensation for disability from permanent injuries of certain classes)
- Payments provided to eligible low-income households under the Commonwealth's Low Income Home Energy Assistance Program
- Payments received by home providers of the domiciliary care program administered by the Department of Aging, except those payments in excess of the actual expenses of the care

- Disability income received by disabled children in the household
- The difference between the purchase price of your residence and its selling price, if you used the proceeds from the sale to purchase a new residence. This new residence must be your principal residence.
- Federal or state tax refunds (including 2008 federal economic stimulus payments received in 2010)
- Spouse's income earned or received while not living with you
- Public Assistance benefits received by children in the household, even though the check is issued in claimant's name
- Child support
- Individual Retirement Account and employer pension rollovers (must provide a copy of Federal Form 1099R indicating rollover or other supporting documentation)

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

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

Line 13 - For Property Owners Only

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

IMPORTANT: If you do not enter the amount of all taxes paid on the primary residence, you will limit the Department's ability to determine your eligibility for and amount of a supplemental rebate. See Page 13 for more information on supplemental rebates.

You must deduct interest or penalty payments, municipal assessments, per capita taxes, or occupation taxes included in your payment. If you paid early and received a discount, you enter the amount you actually paid on Line 13. You must also deduct other charges included in your tax bills. See taxes that are not acceptable on Page 9.

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

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

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

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

If you must complete more than one schedule, you must complete them in alphabetical order.

If one schedule does not apply to you, skip it, and go to the next schedule. You must carry forward, as the total tax paid, the last amount shown on the first schedule you complete to the next schedule you complete. Report the amount shown on the last schedule that applies to you on Line 13 of the claim form.

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

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

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

PA-1000 Schedule F - If your deed shows owners other than your spouse.

As proof of property tax paid, homeowners must provide photocopies of one of the following real estate documents:

- All 2010 real estate tax bills that have been marked "paid" by the tax collector (see the instructions beginning on this page for the proper calculation of the amount on Line 13). If you paid your taxes in quarterly installments, a tax bill must be submitted for each period. For tax bills that are not marked paid by the tax collector, the Department will accept a photocopy of both sides of the cancelled check along with a copy of the tax bill;
- Your year-end mortgage statement showing the amount of real estate taxes paid;
- A letter signed by the tax collector certifying that you paid your 2010 real estate taxes. The letter should also show your name, the address of the property, and declare the total tax does not include nuisance taxes or penalty; OR
- A receipted copy of your tax billing from your owner's association or corporation. Resident stockholders of a cooperative housing corporation, such as a condominium, may qualify as property owners based on their pro rata share of the property taxes paid to the corporation for their residence.

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

- County

- School district
- City
- Borough
- Township

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

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

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

ATTENTION PHILADELPHIA RESIDENTS:

The City of Philadelphia has provided the Department with electronic records of all receipted 2010 property tax bills for Philadelphia that were paid by Dec. 31, 2010. If you live in the City of Philadelphia and paid your 2010 property taxes by Dec. 31, 2010, do not include a copy of your receipted property tax bills. If you live in Philadelphia and paid your 2010 property taxes in 2011, please submit proof of payment as outlined in the preceding information.

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

Line 14 - Compare Line 13 to the rebate amount shown in Table A (on the back of the PA-1000 form) for your income level and enter the lesser amount. The Department will not pay a rebate for less than \$10. The maximum standard rebate is \$650.

Line 15 - For Renters Only

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

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

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

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

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

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

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

PA-1000 Schedule F - If your lease shows persons other than your spouse or minor children.

If you were required to complete Schedules B, D, E, or F, enter the lesser amount of the total rent paid in 2010 or the amount shown as eligible rents paid, on the last schedule completed.

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

Line 17 - Compare Line 16 to the rebate amount shown in Table B (on the back of the PA-1000 form) for your income level and enter the lesser amount. The Department will not pay a rebate for less than \$10. The maximum rebate is \$650.

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

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

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

PA-1000 COMPLETION SAMPLE

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

2010

1005010010

A Check your label for accuracy. If incorrect, do not use the label. Complete Part A. Your Social Security Number _____ Spouse's Social Security Number _____

B Fill in only one oval in each section.

1. I am filing for a rebate as a:

P. Property Owner - See instructions

R. Renter - See instructions

B. Owner/Renter - See instructions

2. I certify that as of Dec. 31, 2010, I am a:

A. Claimant age 65 or older

B. Claimant under age 65, with a spouse age 65 or older who resided in the same household

C. Widow or widower, age 50 to 64

D. Permanently disabled and age 18 to 64

3. Have you received Property Tax/Rent Rebates in the past?

1. Yes 2. No (See instructions)

Deadline - June 30, 2011.

C TOTAL INCOME received by you and your spouse during 2010

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

5. Railroad Retirement Tier 1 Benefits (Total benefits \$ _____ divided by 2) 5.

6. Total Benefits from Pension, Annuity, IRA Distributions, Veterans' Disability and Railroad Retirement Tier 2 6.

7. Interest and Dividend Income 7.

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

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

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

Other Income:

11a. Salaries, wages, bonuses, commissions, and estate and inheritance tax 11a.

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

11c. Value of inheritances, alimony and spousal support 11c.

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

11e. Gross amount of loss of time and benefits for disability insurance benefits, and life insurance benefits, less \$5,000 of total death benefit payments 11e.

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

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

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

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

1005010010

If your label is correct, place it here.

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

Fill in this oval if your spouse is deceased.

Fill in only one oval for Line 1.

Fill in only one oval for Line 2.

Fill in only one oval for Line 3.

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

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

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

Enter the total of Line 4 through 11g.

PA-1000 2010

Your Social Security Number _____

Your Name: _____

1005120017

PROPERTY OWNERS ONLY

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

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

RENTERS ONLY

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

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

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

OWNER - RENTER ONLY

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

DIRECT DEPOSIT. In order to comply with new banking rules, direct deposits are not available for rebates going to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 19, 20 and 21. You will receive a check from the Department.

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

If you want the Department to directly deposit your rebate into your checking or savings account, complete Lines 19, 20 and 21.

19. Place an X in one box to authorize the Department of Revenue to directly deposit your rebate into your: 19.

Checking

Savings

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

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

| | TABLE A - OWNERS ONLY | | TABLE B - RENTERS ONLY | |
|--|-----------------------|-------------------------|------------------------|----------------|
| | INCOME LEVEL | Maximum Standard Rebate | INCOME LEVEL | Maximum Rebate |
| If you are eligible for a supplemental payment above the maximum rebate, the Department will calculate it for you. | \$ 0 to \$ 8,000 | \$650 | \$ 0 to \$ 8,000 | \$650 |
| | \$ 8,001 to \$15,000 | \$500 | \$ 8,001 to \$15,000 | \$500 |
| | \$15,001 to \$18,000 | \$300 | | |
| | \$18,001 to \$35,000 | \$250 | | |

D An excessive claim with intent to defraud is a misdemeanor punishable by a maximum fine of \$1,000, and/or imprisonment for up to one year upon conviction. The claimant is also subject to a penalty of 25 percent of the entire amount claimed.

CLAIMANT OATH: I declare that this claim is true, correct and complete to the best of my knowledge and belief, and this is the only claim filed by members of my household. I authorize the PA Department of Revenue access to my federal and state Personal Income Tax records, my PACE records, my Social Security Administration records and/or my Department of Public Welfare records. This access is for verifying the truth, correctness and completeness of the information reported in this claim.

Claimant's Signature: _____ Date: _____

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

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

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

Preparer's Name - please print: _____

Preparer's telephone number: _____

Telephone number of claimant's power of attorney or nearest relative: _____

Home address of claimant's power of attorney or nearest relative. Please print: _____

City or Post Office: _____ State: _____ ZIP Code: _____

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

1005120017

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).

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

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

Renters must provide one of the following proof documents:

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

3. Rent receipts signed by your landlord or his/her agent for each month for which you are claiming a rebate that show your name and rental address, the amount of rent paid, and the period for which you paid rent.

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

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

Line 18 - For Owner/Renter Only

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

CAUTION: As an owner/renter, only fill in Oval B (Owner/Renter) in Section B of the claim form. Do not fill in Oval P or R. Filling in other ovals may reduce your rebate amount. If you were both a property owner and a renter in 2010, you must calculate your Property Tax Rebate separately from your Rent Rebate. Complete Lines 13 and 14 to calculate your Property Tax Rebate and complete Lines 15 through 17 to calculate your Rent Rebate.

Add Lines 14 and 17 - then compare the total to the rebate amount shown in Table A (on the back of the PA-1000 form) for your income level and enter the lesser amount on Line 18. The result is your 2010 Property Tax/Rent Rebate. The Department will not issue a rebate for less than \$10. The maximum standard rebate is \$650.

SAMPLE CHECK

Joe & Jane Taxpayer
123 Drive Avenue
Nowhere, PA 78910

50-42
370
1234567890

Date _____

0001

Pay To The Order Of: _____

\$ _____

Dollars

Your Bank
Commonwealth Region
Harrisburg, PA

Routing Number
Account Number
Check Number

Memo _____

Signature _____

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

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

DIRECT DEPOSIT

Line 19 – In order to comply with new banking rules, direct deposits are not available for rebates going to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 19, 20 and 21. You will receive a check from the Department.

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

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

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

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

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

Line 20 - Routing Number

Enter your bank or financial institution's nine-digit routing number. The first two digits must be 01 through 12, or 21 through 32. Do not use spaces or special characters when entering the Routing Number. **EXAMPLE:** The Routing Number on the sample check on Page 11 is 250250025.

If you are attempting to complete this line using a deposit slip, please contact your financial institution to determine if the routing number is correct. Many times the number on the deposit slip is for internal use by the institution and using it may delay the payment of your rebate.

NOTE: This number must be nine digits. Otherwise, your financial institution will reject the direct deposit, and the Department will mail you a check.

IMPORTANT: Your check may state that it is payable through a bank different from the financial institution where you have your account (i.e. your check may have two banks listed on the face). If so, do not use the Routing Number on your check. Instead, ask your financial institution for the correct Routing Number and enter it on Line 20.

Line 21 - Checking or Savings Account Number

Enter your checking or savings account number. Your account number may be as many as 17 digits and may contain both numbers and letters.

Enter the numbers and letters from left to right. Do not use spaces or special characters when you enter your account

number and leave any unused boxes blank. **EXAMPLE:** The Checking Account Number on the sample check on Page 11 is 20202086. **Do not include the check number.** The check number on the sample check is 0001. If you are attempting to complete this line using a direct deposit slip, please contact your financial institution to determine if the account number is correct. Many times the number on the deposit slip is for internal use by the institution and using it may delay the payment of your rebate.

CAUTION: If your bank has recently changed ownership, the routing and account numbers on your check may be incorrect. Please verify the routing and account numbers with your bank before you enter them on Lines 20 and 21.

IMPORTANT: If you apply before the end of May and opt for direct deposit of your rebate, you may notice a zero dollar transaction on your April or May bank statement. This transaction is part of a security process conducted to verify your account information and ensure your rebate arrives quickly and accurately. If account information cannot be verified for direct deposit, the Department will send you a paper check.

PART D - OATH

Please read the following oath before signing the claim form.

CLAIMANT OATH: I declare that this claim is true, correct, and complete to the best of my knowledge and belief, and this is the only claim filed by members of my household. I authorize the PA Department of Revenue access to my federal and Pennsylvania Personal Income Tax records, my PACE records, my Social Security Administration records, and/or my Department of Public Welfare records. This access is for verifying the truth, correctness, and completeness of the information reported in this claim.

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

NOTE: The Property Tax or Rent Rebate Program is a benefit provided to qualifying homeowners who apply. The Department of Revenue will not place a lien or judgment on your property because of a Property Tax/Rent Rebate paid to you.

SIGNATURES: Sign and date the claim form in the space provided. The signature must match the name listed on the label or printed on the name line. If someone other than the claimant signs the claim form, a copy of the Power of Attorney, guardianship papers, or other documents entitling that person to sign must accompany the claim form. In the case of deceased claimant, see the instructions on Page 4.

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

Also please provide the name, address, and telephone number of the claimant's nearest relative. This helps the

Department locate claimants if the Post Office returns a rebate check as undeliverable.

MAILING INSTRUCTIONS

You must complete and submit one original claim form to the Department of Revenue. Do not submit a photocopy of the claim form. For your convenience, the Department provides two claim forms. If you need another claim form, visit www.revenue.state.pa.us or call the Forms Ordering Message Service at 1-800-362-2050.

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

Place your completed claim form and other necessary documents in the envelope provided. Use the checklist on the back of the envelope to verify that your claim is complete. Incomplete claims will delay your rebate. If you do not have the envelope the Department provided, mail your completed claim form and necessary documents to:

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

SUPPLEMENTAL PROPERTY TAX REBATES

Revenue from slots gaming is providing general property tax relief to all Pennsylvania homeowners, and supplemental property tax rebates, equal to 50 percent of taxpayers' base rebates, are available to provide extra relief to homeowners who need it the most - those with high property tax burdens and those living in cities of high tax burden.

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

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

REBATE PERCENTAGE TABLES

TABLE A - OWNERS ONLY

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

TABLE B - RENTERS ONLY

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

PENNSYLVANIA COUNTIES & CODES

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



PA SCHOOL DISTRICTS & CODES BY COUNTY

| SCHOOL DISTRICT | CODE | SCHOOL DISTRICT | CODE | SCHOOL DISTRICT | CODE | SCHOOL DISTRICT | CODE |
|----------------------------|--------|---------------------------|--------|--------------------------|-------|----------------------------|-------|
| ADAMS | | BERKS | | Palmerton Area | 13650 | Middletown Area | 22600 |
| Bermudian Springs | .01110 | Antietam | .06050 | Panther Valley | 13660 | Millersburg Area | 22610 |
| Conewago Valley | .01160 | Boyertown Area | .06075 | Weatherly Area | 13900 | Steeleton Highspire | 22800 |
| Fairfield Area | .01305 | Brandywine Heights Area | .06085 | CENTRE | | Susquehanna Township | 22830 |
| Gettysburg Area | .01375 | Conrad Weiser Area | .06110 | Bald Eagle Area | 14100 | Susquehanna | 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 | Schuylkill 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 | Holidaysburg 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 | Johnsburg 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 | .48330 | 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 | Albert 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 | | | | | | |

PA SCHOOL DISTRICTS & CODES BY COUNTY

| SCHOOL DISTRICT | CODE | SCHOOL DISTRICT | CODE | SCHOOL DISTRICT | CODE | SCHOOL DISTRICT | CODE |
|--------------------------|-------|-------------------------|-------|------------------------|-------|--------------------------|-------|
| INDIANA | | | | | | | |
| Apollo-Ridge | 03060 | Dallas | 40160 | Easton Area | 48330 | UNION | |
| Armstrong | 03085 | Greater Nanticoke Area | 40260 | Nazareth Area | 48480 | Lewisburg Area | 60400 |
| Blairsville-Saltsburg | 32110 | Hanover Area | 40300 | Northampton Area | 48490 | Mifflinburg Area | 60500 |
| Harmony Area | 17350 | Hazleton Area | 40330 | Northern Lehigh | 39450 | Milton Area | 49500 |
| Homer Center | 32330 | Lake-Lehman | 40390 | Pen Argyl Area | 48560 | Warrior Run | 49800 |
| Indiana Area | 32370 | Northwest Area | 40600 | Saucon Valley | 48600 | VENANGO | |
| Marion Center Area | 32520 | Pittston Area | 40660 | Wilson Area | 48860 | Allegheny Clarion Valley | 16030 |
| Penns Manor Area | 32630 | Wilkes-Barre Area | 40885 | NORTHUMBERLAND | | | |
| Punxsutawney Area | 33800 | Wyoming Area | 40920 | Danville Area | 47180 | Cranberry Area | 61130 |
| Purchase Line | 32730 | Wyoming Valley West | 40930 | Line Mountain | 49350 | Forest Area | 27200 |
| United | 32800 | LYCOMING | | | | Milton Area | 49500 |
| JEFFERSON | | | | | | | |
| Brockway Area | 33070 | Canton Area | 08100 | Mount Carmel Area | 49510 | Franklin Area | 61220 |
| Brookville Area | 33080 | East Lycoming | 41200 | Shamokin Area | 49650 | Oil City Area | 61620 |
| Clarion-Limestone Area | 16170 | Jersey Shore Area | 41400 | Shikellamy | 49660 | Penncrest | 20470 |
| Dubois Area | 17200 | Loyalsock Township | 41420 | Southern Columbia Area | 19750 | Titusville Area | 61720 |
| Punxsutawney Area | 33800 | Montgomery Area | 41500 | Warrior Run | 49800 | Valley Grove | 61860 |
| JUNIATA | | | | | | | |
| Greenwood | 50300 | Montoursville Area | 41510 | PERRY | | | |
| Juniata County | 34360 | Muncy | 41530 | Fannett-Metal | 28200 | WARREN | |
| LACKAWANNA | | | | | | | |
| Abington Heights | 35030 | South Williamsport Area | 41610 | Greenwood | 50300 | Corry Area | 25145 |
| Carbondale Area | 35130 | Southern Tioga | 59700 | Newport | 50400 | Titusville Area | 61720 |
| Dunmore | 35220 | Wellsboro Area | 59850 | Susquenita | 50600 | Warren County | 62830 |
| Forest City Regional | 58300 | Williamsport Area | 41720 | West Perry | 50800 | WASHINGTON | |
| Lackawanna Trail | 66500 | MCKEAN | | | | Avella Area | 63050 |
| Lakeland | 35460 | Bradford Area | 42080 | Philadelphia City | 51500 | Bentworth | 63090 |
| Mid Valley | 35550 | Kane Area | 42230 | PIKE | | | |
| North Pocono | 35650 | Oswayo Valley | 53750 | Delaware Valley | 52200 | Bethlehem-Center | 63100 |
| Old Forge | 35660 | Otto-Eldred | 42600 | East Stroudsburg Area | 45200 | Brownsville Area | 26080 |
| Riverside | 35700 | Port Allegany | 42630 | Wallenpaupack Area | 64830 | Burgettstown Area | 63120 |
| Scranton City | 35740 | Smethport Area | 42750 | POTTER | | | |
| Valley View | 35840 | MERCER | | | | Austin Area | 53030 |
| LANCASTER | | | | | | | |
| Cocalico | 36130 | Commodore Perry | 43130 | Coudersport Area | 53130 | California Area | 63150 |
| Columbia Borough | 36150 | Crawford Central | 20135 | Galeton Area | 53280 | Canon-McMillan | 63170 |
| Conestoga Valley | 36170 | Farrell Area | 43250 | Keystone Central | 18360 | Charlertown | 63180 |
| Donegal | 36220 | Greenville Area | 43280 | Northern Potter | 53550 | Chartiers-Houston | 63190 |
| Eastern Lancaster County | 36230 | Grove City Area | 43290 | Oswayo Valley | 53750 | Fort Cherry | 63240 |
| Elizabethtown Area | 36240 | Hermitage | 43330 | Port Allegany | 42630 | McGuffey | 63390 |
| Ephrata Area | 36260 | Jamestown Area | 43360 | SCHUYLKILL | | | |
| Hempfield | 36310 | Lakeview | 43390 | Blue Mountain | 54080 | Peters Township | 63650 |
| Lampeter-Strasburg | 36360 | Mercer Area | 43500 | Hazleton Area | 40330 | Ringgold | 63700 |
| Lancaster | 36400 | Reynolds | 43530 | Mahanoy Area | 54450 | Trinity Area | 63800 |
| Manheim Central | 36440 | Sharon City | 43560 | Minersville Area | 54470 | Washington | 63880 |
| Manheim Township | 36450 | Sharpsville Area | 43570 | North Schuylkill | 54500 | WAYNE | |
| Octorara Area | 15650 | West Middlesex Area | 43750 | Panther Valley | 13660 | Forest City Regional | 58300 |
| Penn Manor | 36520 | Wilmington Area | 37800 | Pine Grove Area | 54600 | North Pocono | 35650 |
| Pequea Valley | 36530 | MIFFLIN | | | | Susquehanna Community | 58650 |
| Solanco | 36700 | Mifflin County | 44460 | Pottsville Area | 54610 | Wallenpaupack Area | 64830 |
| Warwick | 36900 | Mount Union Area | 31600 | Saint Clair Area | 54680 | Wayne Highlands | 64870 |
| LAWRENCE | | | | | | | |
| Blackhawk | 04160 | MONROE | | | | Western Wayne | 64890 |
| Ellwood City Area | 37200 | East Stroudsburg Area | 45200 | WESTMORELAND | | | |
| Laurel | 37400 | Pleasant Valley | 45520 | Belle Vernon Area | 65060 | Blairsville-Saltsburg | 32110 |
| Mohawk Area | 37500 | Pocono Mountain | 45540 | Blairsville-Saltsburg | 32110 | Burrell | 65070 |
| Neshannock Township | 37520 | Stroudsburg Area | 45600 | Derry Area | 65160 | Franklin Regional | 65260 |
| New Castle Area | 37530 | MONTGOMERY | | | | Greater Latrobe | 65310 |
| Shenango Area | 37620 | Abington | 46030 | Greensburg Salem | 65320 | Hempfield Area | 65380 |
| Union Area | 37700 | Boyertown Area | 06075 | Jeannette City | 65410 | Kiski Area | 65440 |
| Wilmington Area | 37800 | Bryn Athyn Borough | 46050 | Kiski Area | 65440 | Leechburg Area | 03450 |
| LEBANON | | | | | | | |
| Annville-Cleona | 38030 | Cheltenham Township | 46130 | Ligonier Valley | 65490 | Monessen City | 65580 |
| Cornwall-Lebanon | 38130 | Colonial | 46160 | Mount Pleasant Area | 65590 | New Kensington-Arnold | 65630 |
| Eastern Lebanon County | 38230 | Hatboro-Horsham | 46360 | Norwin | 65650 | Penn-Trafford | 65710 |
| Lebanon | 38460 | Jenkintown | 46380 | Southmoreland | 65750 | Yough | 65890 |
| Northern Lebanon | 38500 | Lower Merion | 46450 | WYOMING | | | |
| Palmyra Area | 38530 | Lower Merion Township | 46460 | Elk Lake | 58250 | Lackawanna Trail | 66500 |
| LEHIGH | | | | | | | |
| Allentown City | 39030 | Methacton | 46530 | Lake-Lehman | 40390 | Tunkhannock Area | 66750 |
| Bethlehem Area | 48100 | Norristown Area | 46560 | Wyalsusing Area | 08900 | Wyoming Area | 40920 |
| Catasauqua Area | 39130 | North Penn | 46570 | YORK | | | |
| East Penn | 39230 | Perkiomen Valley | 46610 | Central York | 67130 | Dallastown Area | 67160 |
| Northern Lehigh | 39450 | Pottsgrove | 46630 | Dover Area | 67180 | Dover Area | 67180 |
| Northwestern Lehigh | 39460 | Pottstown | 46640 | Eastern York | 67220 | Hanover Public | 67280 |
| Parkland | 39510 | Souderton Area | 46710 | Northeastern | 67440 | Northern York County | 67460 |
| Salisbury Township | 39560 | Springfield Township | 46720 | Red Lion Area | 67550 | South Eastern | 67620 |
| Southern Lehigh | 39570 | Spring-Ford Area | 46730 | South Western | 67640 | South Western | 67640 |
| Whitehall-Coplay | 39780 | Upper Dublin | 46830 | Southern York County | 67650 | Spring Grove Area | 67670 |
| LUZERNE | | | | | | | |
| Berwick Area | 19110 | Upper Merion Area | 46840 | West Shore | 21900 | West York Area | 67850 |
| Crestwood | 40140 | Upper Moreland Township | 46850 | York City | 67900 | York Suburban | 67940 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | Upper Perkiomen | 46860 | SUSQUEHANNA | | | |
| Bethlehem Area | 48100 | Wissahickon | 46930 | Blue Ridge | 58100 | Forest City Regional | 58300 |
| Catasauqua Area | 39130 | MONTOUR | | | | Elk Lake | 58250 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | Danville Area | 47180 | Forest City Regional | 58300 | Montrose Area | 58450 |
| Bethlehem Area | 48100 | Warrior Run | 49800 | Mountain View | 58460 | Susquehanna Community | 58650 |
| Catasauqua Area | 39130 | NORTHAMPTON | | | | TIOGA | |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | Canton Area | 08100 | Galeton Area | 53280 | UNION | |
| Bethlehem Area | 48100 | Galeton Area | 53280 | Northern Tioga | 59600 | Lewisburg Area | 60400 |
| Catasauqua Area | 39130 | Northern Tioga | 59600 | Southern Tioga | 59700 | Mifflinburg Area | 60500 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | Wellsboro Area | 59850 | VENANGO | | | |
| Bethlehem Area | 48100 | VENANGO | | | | Allegheny Clarion Valley | 16030 |
| Catasauqua Area | 39130 | VENANGO | | | | Cranberry Area | 61130 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Forest Area | 27200 |
| Bethlehem Area | 48100 | VENANGO | | | | Franklin Area | 61220 |
| Catasauqua Area | 39130 | VENANGO | | | | Oil City Area | 61620 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Penncrest | 20470 |
| Bethlehem Area | 48100 | VENANGO | | | | Titusville Area | 61720 |
| Catasauqua Area | 39130 | VENANGO | | | | Valley Grove | 61860 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | WARREN | |
| Bethlehem Area | 48100 | VENANGO | | | | Corry Area | 25145 |
| Catasauqua Area | 39130 | VENANGO | | | | Titusville Area | 61720 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Warren County | 62830 |
| Bethlehem Area | 48100 | VENANGO | | | | WASHINGTON | |
| Catasauqua Area | 39130 | VENANGO | | | | Avella Area | 63050 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Bentworth | 63090 |
| Bethlehem Area | 48100 | VENANGO | | | | Bethlehem-Center | 63100 |
| Catasauqua Area | 39130 | VENANGO | | | | Brownsville Area | 26080 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Burgettstown Area | 63120 |
| Bethlehem Area | 48100 | VENANGO | | | | California Area | 63150 |
| Catasauqua Area | 39130 | VENANGO | | | | Canon-McMillan | 63170 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Charlertown | 63180 |
| Bethlehem Area | 48100 | VENANGO | | | | Chartiers-Houston | 63190 |
| Catasauqua Area | 39130 | VENANGO | | | | Fort Cherry | 63240 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | McGuffey | 63390 |
| Bethlehem Area | 48100 | VENANGO | | | | Peters Township | 63650 |
| Catasauqua Area | 39130 | VENANGO | | | | Ringgold | 63700 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Trinity Area | 63800 |
| Bethlehem Area | 48100 | VENANGO | | | | Washington | 63880 |
| Catasauqua Area | 39130 | VENANGO | | | | WAYNE | |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Forest City Regional | 58300 |
| Bethlehem Area | 48100 | VENANGO | | | | North Pocono | 35650 |
| Catasauqua Area | 39130 | VENANGO | | | | Susquehanna Community | 58650 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Wallenpaupack Area | 64830 |
| Bethlehem Area | 48100 | VENANGO | | | | Wayne Highlands | 64870 |
| Catasauqua Area | 39130 | VENANGO | | | | Western Wayne | 64890 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | WESTMORELAND | |
| Bethlehem Area | 48100 | VENANGO | | | | Belle Vernon Area | 65060 |
| Catasauqua Area | 39130 | VENANGO | | | | Blairsville-Saltsburg | 32110 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Burrell | 65070 |
| Bethlehem Area | 48100 | VENANGO | | | | Derry Area | 65160 |
| Catasauqua Area | 39130 | VENANGO | | | | Franklin Regional | 65260 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Greater Latrobe | 65310 |
| Bethlehem Area | 48100 | VENANGO | | | | Greensburg Salem | 65320 |
| Catasauqua Area | 39130 | VENANGO | | | | Hempfield Area | 65380 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Jeannette City | 65410 |
| Bethlehem Area | 48100 | VENANGO | | | | Kiski Area | 65440 |
| Catasauqua Area | 39130 | VENANGO | | | | Leechburg Area | 03450 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Ligonier Valley | 65490 |
| Bethlehem Area | 48100 | VENANGO | | | | Monessen City | 65580 |
| Catasauqua Area | 39130 | VENANGO | | | | Mount Pleasant Area | 65590 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | New Kensington-Arnold | 65630 |
| Bethlehem Area | 48100 | VENANGO | | | | Norwin | 65650 |
| Catasauqua Area | 39130 | VENANGO | | | | Penn-Trafford | 65710 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Southmoreland | 65750 |
| Bethlehem Area | 48100 | VENANGO | | | | Yough | 65890 |
| Catasauqua Area | 39130 | VENANGO | | | | WYOMING | |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Elk Lake | 58250 |
| Bethlehem Area | 48100 | VENANGO | | | | Lackawanna Trail | 66500 |
| Catasauqua Area | 39130 | VENANGO | | | | Lake-Lehman | 40390 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Tunkhannock Area | 66750 |
| Bethlehem Area | 48100 | VENANGO | | | | Wyalsusing Area | 08900 |
| Catasauqua Area | 39130 | VENANGO | | | | Wyoming Area | 40920 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | YORK | |
| Bethlehem Area | 48100 | VENANGO | | | | Central York | 67130 |
| Catasauqua Area | 39130 | VENANGO | | | | Dallastown Area | 67160 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Dover Area | 67180 |
| Bethlehem Area | 48100 | VENANGO | | | | Eastern York | 67220 |
| Catasauqua Area | 39130 | VENANGO | | | | Hanover Public | 67280 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | VENANGO | | | | Northeastern | 67440 |
| Bethlehem Area | 48100 | VENANGO | | | | Northern York County | 67460 |
| Catasauqua Area | 39130 | VENANGO | | | | Red Lion Area | 67550 |
| NORTHAMPTON | | | | | | | |
| Bangor Area | 48080 | | | | | | |

THE PENNSYLVANIA LOTTERY



Benefits Older Pennsylvanians.
Every Day.

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

Where does the money go*?



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

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

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

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

CUSTOMER SERVICES AND ASSISTANCE

ONLINE SERVICES

www.revenue.state.pa.us

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

TELEPHONE SERVICES

Property Tax/Rent Rebate Taxpayer Service and Information Center

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

1-888-PATAXES

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

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

FORMS ORDERING SERVICES

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

Internet: www.revenue.state.pa.us

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

E-mail Requests for Forms: ra-forms@state.pa.us

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

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

Written Requests: PA DEPARTMENT OF REVENUE
TAX FORMS SERVICE UNIT
711 GIBSON BLVD
HARRISBURG PA 17104-3200

OTHER PROGRAMS AND SERVICES

Free Preparation Assistance

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

Revenue District Offices

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

PA Department of Aging (www.aging.state.pa.us)

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

Area Agencies on Aging

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

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

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

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

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

Free and Reduced-Fare Transportation

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

APPRISE (1-800-783-7067)

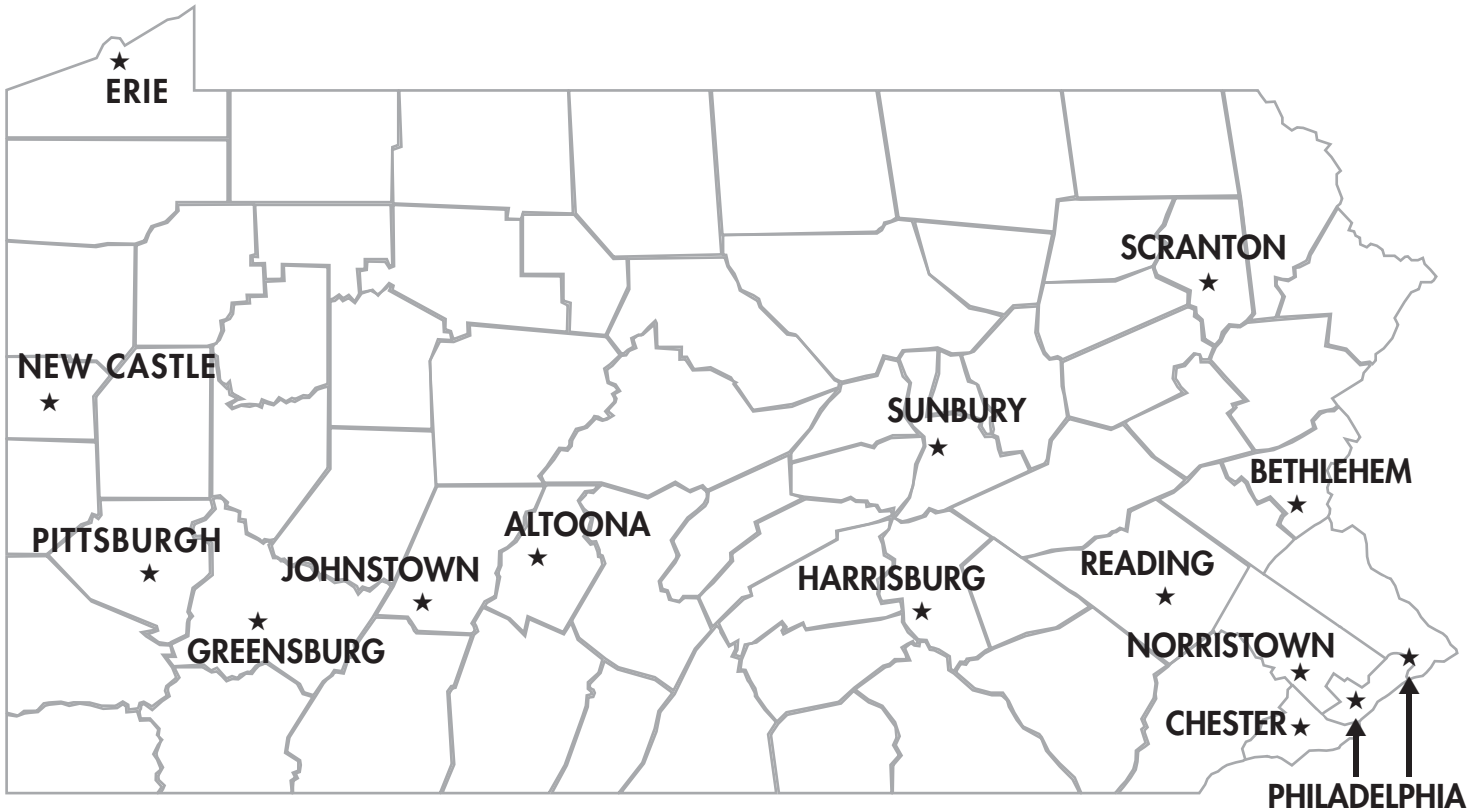
APPRISE is a free health insurance counseling program designed to help older Pennsylvanians with Medicare. Counselors are specially trained volunteers who can answer your questions about Medicare and provide you with objective, easy-to-understand information about Medicare, Medicare Supplemental Insurance,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

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

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

PA DEPARTMENT OF REVENUE DISTRICT OFFICES

NOTE: Please call ahead to verify a district office's address and its services or visit the Department's website at www.revenue.state.pa.us for information. Taxpayer assistance hours are 9 a.m. to 12 p.m. and from 1 to 4 p.m.



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

My Fellow Pennsylvanians:

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

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

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

The Pennsylvania Lottery, which has funded property tax relief for seniors since the early 1970s, remains the only lottery in the nation that devotes all proceeds to programs that benefit older residents. Since its inception, the Lottery has contributed more than \$20.1 billion to programs that have grown to include the Property Tax/Rent Rebate program, a free and reduced-fare public transit program, the low-cost prescription drug programs PACE and PACENET, long-term living services and the 52 Area Agencies on Aging that serve all 67 counties, as well as more than 600 full- and part-time senior community centers.

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

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

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

Sincerely,

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

Edward G. Rendell