



## Act 80 Review Information

Dear Superintendent:

The Act 80 review is designed to grant school districts the opportunity to review for accuracy the school district code reported by taxpayers on their Pennsylvania Personal Income Tax returns to indicate their residence as of December 31, 2023. The district may review and make corrections to these codes. The listing should be treated as confidential by the school district and by any municipality to which it may also be released.

If a taxpayer has reported an incorrect code and was not a resident of your district on December 31, 2023, please complete the REV-1329 Corrected School District Code Report and forward it to the correct school district for review and approval. Please see the detailed instructions for completion of the Corrected School District Code Report on the back of the report. A copy of the Corrected School District Code Report should also be mailed to: PA Department of Revenue, PO Box 280605, Harrisburg PA 17128-0605.

Original assignments to another district must be postmarked no later than March 07, 2025. The district that receives the Corrected School District Code Report should review it for accuracy and indicate any names that are not residents of their district. If you are unable, or fail, to provide a correct Pennsylvania school district code for a taxpayer that you believe is not a resident of your district, the school code reported by the taxpayer will not be changed on our records. A school district that receives a report assigning taxpayers to their district has ten business days to review, deny assignment or reassign taxpayers to other school districts. All subsequent reports must be postmarked by March 21, 2025. If a subsequent report is not received to deny assignment or reassign a taxpayer, the assignment will be made as reported by the original or subsequent school district.

Please note that the department's internal Act 80 procedures require reviewing districts to provide a copy of the REV-1329 Corrected School District Code Report to the PA Department of Revenue via mail, and to the second (or third) school district when making assignments to another district. The second (or third) school district is then required to forward the Corrected School District Code Report to us indicating whether they agree or disagree with the changes.

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Any questions should be directed to the email resource account [RA-RVBIT-ACT-80@pa.gov](mailto:RA-RVBIT-ACT-80@pa.gov).

Sincerely,

*Tracy Hulstine*

Tracy Hulstine, Director  
Bureau of Individual Taxes



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