



Pennsylvania Department of Revenue

LEGISLATIVE GUIDE

FOR PROPERTY TAX/RENT REBATE

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INTRODUCTION TO PTRR

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- CALENDAR OF EVENTS
- REMINDER LETTER MAILED TO APPLICANTS
- PTRR AUTOMATIC REMINDERS

INTRODUCTION TO PTRR

OVERVIEW OF THE PROGRAM

The Property Tax/Rent Rebate Program is a Pennsylvania program that provides rebates on property tax or rent paid for the previous year by income-eligible seniors and people with disabilities.

This rebate program benefits eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older.

Historically, the income limit has been \$35,000 a year for homeowners and \$15,000 annually for renters however, half of the Social Security income is excluded. Spouses, personal representatives, or estates may also file rebate applications on behalf of individuals who lived at least one day in the application year and meet all other eligibility criteria.

For many years, the maximum standard rebate has been \$650 but the program provides supplemental rebates for qualifying homeowners which could boost rebates to \$975.

The Property Tax/Rent Rebate Program is one of five programs supported by the Pennsylvania Lottery. Since the program's inception in 1971, older and disabled adults have received more than \$7.6 billion in property tax and rent relief. The rebate program also receives funding from slots gaming.

WHAT'S NEW FOR 2024

With the expansion of the program and the new income thresholds for renters, individuals who are a resident stockholder of a cooperative housing corporation, such as a condominium, will most likely qualify for a higher rebate if they file as an owner/renter or just as a renter. The maximum standard rebate cannot exceed \$1,000. If your rent exceeds \$5,000, you should file as a renter, not as an owner/renter.

2024 ELIGIBILITY TABLE	
INCOME	MAX REBATE
\$ 0 - \$ 8,270	\$ 1,000
\$ 8,271 - \$ 15,510	\$ 770
\$ 15,511 - \$ 18,610	\$ 460
\$ 18,611 - \$ 46,520	\$ 380

- In future years, income thresholds for standard rebates will grow with inflation annually.

SUPPLEMENTAL REBATES (KICKERS)

The supplemental property tax rebates are available to homeowners with particularly high property tax burdens. The income eligibility did not change for supplemental rebates under the new law. However, the amounts were increased based on the new standard rebate levels. Applicants do not need to do anything to claim the supplemental rebate as these are automatically calculated by the Department of Revenue and awarded to property owners with \$31,010 or less in income who live in:

- Philadelphia, Scranton, or Pittsburgh
- Other parts of the state where property taxes are 15% or more of their total income.

INCOME	STANDARD REBATE	SUPPLEMENTAL REBATE (KICKER)	TOTAL MAX REBATE
\$ 0 - \$ 8,270	\$1,000	\$500	\$1,500
\$ 8,271 - \$ 15,510	\$770	\$385	\$1,155
\$ 15,511 - \$ 18,610	\$460	\$230	\$690
\$ 18,611 - \$ 31,010	\$380	\$190	\$570
\$ 31,010 - \$ 46,520	\$380	----	\$380

INTRODUCTION TO PTRR

CALENDAR OF EVENTS

Below is a calendar of events to provide a basic overview of when key things happen during administration of the program.

MONTH	EVENT
JANUARY	<ul style="list-style-type: none">• The department begins accepting applications (for taxes or rent paid in the previous year).• myPATH opens for 2024 rebate applications.• PA-1000 booklets are mailed out to applicants who filed previously via paper.• Reminder letters are mailed out to applicants who filed via myPATH or preparer.• Forms are published on the department's website and online forms ordering is available.
APRIL	<ul style="list-style-type: none">• Posting/processing of applications begins.• The department begins making automated phone calls to advise that the application was received.
JUNE	<ul style="list-style-type: none">• Due date for applications is June 30th. In the beginning of June, the Governor will decide whether to extend the application deadline to December 31st.• Press release will be issued if extension is granted.• The department begins making a second round of automated phone calls to let applicants know that their rebate application was approved.
JULY	<ul style="list-style-type: none">• PA Treasury will begin to mail or direct deposit rebates in July.
AUGUST	<ul style="list-style-type: none">• August 15th is the first day the department can request a stop payment on a rebate issued on July 1st. Stop payments can only be requested 45 days past the date the rebate was issued.
DECEMBER	<ul style="list-style-type: none">• If the application deadline is extended, applications will be due by December 31st.

IMPORTANT: If the application is not filed by the due date (or extended due date), the individual may not apply for the program. This means that an application cannot be submitted for a previous year.

INTRODUCTION TO PTRR

REMINDER LETTER MAILED TO APPLICANTS

In January of each year, the department mails a reminder letter to PTRR applicants that used either myPATH to file or had their application prepared using software in the previous year. These letters are designed to remind applicants to file and include a copy of the PA-1000 RC, Rent Certificate. We include this document with the letters so that previous renters can take it to their landlord for completion or for situations where a previous year homeowner moved into a rental property.

Property Tax/Rent Rebate

This notice is in regards to your [redacted] Property Tax Rent Rebate claim submitted to the Pennsylvania Department of Revenue.

Why you are receiving this notice

If you have any questions regarding this notice, please contact the department using the information provided.

Customer Experience Center
1-888-222-9190

Your [redacted] PA-1000 Pennsylvania Property Tax/Rent Rebate claim was filed electronically using myPATH, instead of the department-provided form. The department thanks you for filing your 2020 PA-1000 Pennsylvania Property Tax/Rent Rebate claim using myPATH and encourages you to continue to file your claim form through myPATH for future claim years. Moving forward, the department will not be mailing out a paper claim form and instruction booklet to Pennsylvanians who filed a 2020 PA-1000 electronically using myPATH.

What you need to do

Submit your PA-1000 to the department either online or via mail.

Filing online

You may file the PA-1000 online via my.path.pa.gov

Filing by mail

If you wish to obtain a physical copy of the PA-1000, they are available via the following channels:

- Downloading the form online from the department's website at www.revenue.pa.gov, under the Forms & Publications tab
- Emailing a request to RA-FORMS@pa.gov
- Calling toll-free 1-800-362-2050

INTRODUCTION TO PTRR

PROPERTY TAX/RENT REBATE AUTOMATIC REMINDERS

To reduce inbound calls from PTRR applicants who are just checking on the status of their rebate application, the department makes outbound calls using our automated dialer system. This allows the department to notify applicants that their rebate was either received or has been approved for payment. These calls begin about mid-April each year and continue until the majority of the PTRR applications are processed for the year.

On these outbound calls the Department of Revenue will never provide any personal information. These are strictly automated phone calls pushing information to claimants regarding the status of their applications. Below are the various scripts that we are currently using:

APPLICATION RECEIVED

Hello, this is an automated call from the Pennsylvania Department of Revenue to let you know that your Property Tax/Rent Rebate application has been received.

You do not need to take further action.

If you want to confirm the information in this message or check the status of your application, please visit our website, myPATH.pa.gov, that's m-y-p-a-t-h dot p-a dot g-o-v and click the "Where's My Rebate?" hyperlink directly from the homepage.

Have a nice day from the Pennsylvania Department of Revenue.

If you want to confirm the information in this message or check the status of your application, please visit our website, myPATH.pa.gov, that's m-y-p-a-t-h dot p-a dot g-o-v, and click the "Where's My Rebate?" hyperlink directly from the homepage.

Have a nice day from the Pennsylvania Department of Revenue.

CALLER ID MESSAGE FOR APPLICATIONS RECEIVED

You have reached the Pennsylvania Department of Revenue. If you are calling because you missed a call on your phone from this number, don't worry, we were just calling to let you know that your Property Tax/Rent Rebate application has been received.

You do **not** need to take any further action.

If you want to confirm the information in this message or check on the status of your application, please visit our website, myPATH.pa.gov, and click on the "Where's my Rebate" hyperlink directly from the homepage.

Thank you for calling and have a nice day.

APPLICATION APPROVED CHECK TO BE MAILED

Hello, this is an automated call from the Pennsylvania Department of Revenue to let you know that your Property Tax/Rent Rebate has been approved.

Please allow 4 to 6 weeks for your rebate to arrive.

You do not need to take any further action.

If you want to confirm the information in this message or check on the status of your application, please visit our website, myPATH.pa.gov, and click on the "Where's my Rebate" hyperlink directly from the homepage.

If you apply for a rebate next year, we encourage you to select the direct deposit payment option on your application. This will allow us to quickly and securely deposit your rebate into your bank account. This option is quicker than waiting for a paper check to come in the mail.

Have a nice day from the Pennsylvania Department of Revenue.

APPLICATION APPROVED DIRECT DEPOSIT

Hello, this is an automated call from the Pennsylvania Department of Revenue to let you know that your Property Tax/Rent Rebate has been approved.

You do not need to take any further action.

If you want to confirm the information in this message or check on the status of your application, please visit our website, myPATH.pa.gov, and click on the "Where's my Rebate" hyperlink directly from the homepage.

Have a nice day from the Pennsylvania Department of Revenue.

CALLER ID MESSAGE FOR APPLICATIONS PAID

You have reached the Pennsylvania Department of Revenue. If you are calling because you missed a call on your phone from this number, don't worry, we were just calling to let you know that your Property Tax/Rent Rebate application is being paid.

You do **not** need to take any further action.

If you want to confirm the information in this message or check on the status of your application, please visit our website, myPATH.pa.gov, and click on the "Where's my Rebate" hyperlink directly from the homepage.

Thank you for calling and have a nice day.

ELIGIBILITY

- TYPE OF FILER
- REBATE TYPE
- INCOME GUIDELINES
- FILING ON BEHALF OF A DECEASED INDIVIDUAL

ELIGIBILITY

TYPE OF FILER

The first step to completing the application is determining if your constituent meets the eligibility requirements. As a reminder this program is only available to older or disabled individuals so be sure to ask the appropriate questions to confirm if they fit into one of the categories below.

If the applicant is a first-time filer, make sure they include the corresponding proof documents depending on the filing category. Please see the ***Documents to Include*** section or the ***Proof Document Checklist*** for more information.

AGE 65 OR OLDER	<p>Category A on the application is the age qualifier. If selecting this option, the applicant must be 65 or older by December 31st of the application year. This is the most common category selected.</p> <ul style="list-style-type: none"> If the applicant is a first-time filer and falls into this category, they must remit proof of age along with their application
MARRIED TO INDIVIDUAL AGE 65 OR OLDER	<p>Category B should be used if the applicant is under 65 but their spouse is 65 or older by December 31st of the application year. This category is the least common because typically the person who is 65 will file as the primary applicant.</p> <ul style="list-style-type: none"> If the applicant is a first-time filer and falls into this category, they must remit proof age for the spouse.
WIDOW/WIDOWER AGE 50-64	<p>Category C is used by a widow or widower who is anywhere between the ages of 50 and 64 by December 31st of the application year. This category only applies if the couple was still married at the time of the spouses passing.</p> <ul style="list-style-type: none"> If applicant is a first-time filer and falls into this category, they must remit proof of age along with a copy of their spouse's death certificate.
PERMANENTLY DISABLED AGE 18-64	<p>Category D should be used if the applicant is 18 to 64 years old by December 31st of the application year and they are permanently disabled.</p> <ul style="list-style-type: none"> 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 the applicant does not qualify under any of the above, they should have their physician complete a PA-1000 PS (See the PA-1000 PS guidance under the <i>Preparing the Application</i> section.)

ELIGIBILITY

REBATE TYPE

In addition to identifying what category an applicant falls under, we also need to know if they are a property owner, a renter, or if they are an owner/renter because this will affect their eligibility income amount and the type of rebate that they receive.

DEFINITIONS	
PROPERTY OWNER	<ul style="list-style-type: none"> Applicant must have owned the home. Applicant must have occupied the home as a primary residence. Taxes must have been paid for the application year.
RENTER	<ul style="list-style-type: none"> Applicant must have rented and occupied the residence. Applicant must have a true landlord/tenant relationship. Applicant may not have received cash or public assistance for the months being claimed.
OWNER/RENTER	<ul style="list-style-type: none"> Applicant owned, occupied, and paid taxes for part of year and paid rent for other portion of the year. (Common example includes mobile homes where the applicant owns the home and rents the lot or vice versa)

INCOME GUIDELINES

Property taxes or rent paid in 2024, all qualified applicants who make \$46,520 or less for the application year are eligible to receive a property tax or rent rebate. As mentioned in the What's New section, this income cap applies to both renters and homeowners. Maximum rebate amounts vary based on the amount of income. The more income an applicant makes, the lower the rebate will be.

FILING ON BEHALF OF A DECEASED INDIVIDUAL

To be eligible for a rebate, the applicant must have lived at least one day of an application year; owned, occupied, and paid taxes; or rented, occupied, and paid rent for the application year during the period they were alive.

The property tax paid for a deceased applicant will be prorated based upon the number of days the applicant lived during the application year. Rent rebate applications filed on behalf of deceased applicants will be paid based upon the amount of rent paid during the application year. **Schedule A** must be completed for the calculation of the prorated property tax rebate.

To determine if a deceased applicant is eligible for a rebate, a decedent's application must also include an annualized income amount in the calculation of total household income. **Schedule G** must be completed for the calculation of annualized income amount to be included in household income. A copy of the death certificate must also be included with the application.

A surviving spouse, estate, or personal representative may file an application on behalf of a deceased applicant. A personal representative can also have a previously filed rebate issued in his or her name, instead of the name of the decedent, in certain circumstances.

SURVIVING SPOUSE

SURVIVING SPOUSE IS ELIGIBLE TO FILE ON THEIR OWN

If the surviving spouse meets the eligibility requirements to file on their own, they should discard any label (if filing via paper) and file as a first-time applicant.

In this situation, they should include a copy of the death certificate and a letter stating they were the spouse of the applicant at the time of death, and sign as the applicant. The deceased spouse's SSN should be entered in the area provided and the oval filled in, indicating the spouse is deceased.

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

Your Social Security Number _____ Spouse's Social Security Number _____

PLEASE WRITE IN YOUR SOCIAL SECURITY NUMBER(S) ABOVE

Last Name _____ First Name _____ MI _____

First Line of Address _____

If Spouse is Deceased, fill in the oval. ☐

NOTE: If the surviving spouse is eligible to file on their own, do not mark the oval in Section II, Line 3 that reads, "Filing on behalf of a decedent."

ELIGIBILITY

SPOUSE NOT ELIGIBLE TO FILE ON OWN

If the surviving spouse does not meet the eligibility requirements to file on their own, they should complete the application listing the decedent as the primary and surviving spouse as the secondary.

NOTE: In this situation, the surviving spouse will need to fill in the oval under Section II of the PA-1000, Line 3 “Filing on behalf of a decedent.” Additionally, they will need to include a completed DEX-41, copy of the death certificate (showing their name listed as the spouse), a letter stating they were the spouse of the applicant at the time of death, and sign on the applicant signature line.

IMPORTANT: A surviving spouse can only file using this method if the decedent passed away during the application year. In addition, if the decedent passed away during the application year, the income must be annualized using the Schedule G and taxes paid must be prorated using the Schedule A. For more information on completing these schedules, see the guidance under the **Preparing the Application** section.

The image shows a portion of the PA-1000 form, specifically Line 3. It is titled 'II Fill in only one oval in each section.' and contains three numbered options. Option 1 is 'I am filing for a rebate as a:' with sub-options P. Property Owner, R. Renter, and B. Owner/Renter. Option 2 is 'I Certify that as of Dec. 31, 2021, I am (a):' with sub-options 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, and D. Permanently disabled and age 18 to 64. Option 3 is 'Filing on behalf of a decedent'. A red circle is drawn around Option 3.

ESTATE

If the decedent is due a rebate, an application may be filed by the executor or the administrator of an estate. A completed DEX-41 must be submitted with the application. A copy of the Short Certificate showing the will was registered or probated must also be submitted. If there is no will but there are assets, submit a copy of the Letters of Administration. Either of these may be obtained from the county courthouse where the death is recorded. The person filing the application must fill in the oval under Section II of the PA-1000, Line 3 “Filing on behalf of a decedent” and sign on the applicant’s signature line.

Required Proof Documents:

- **If there is a will** – We would need a short certificate showing who the executor or executrix is.
- **If there is no will** – We will need a decree of distribution or court order appointing the administrator.

NOTE: If the decedent passed away during the application year, the income must be annualized using the schedule G and taxes paid must be prorated using the Schedule A. See the guidance under the **Preparing the Application** section for more information on completing these schedules.

PERSONAL REPRESENTATIVE

If a person dies and there is no will, the will has not been registered or probated, or there is no estate, then a personal representative may file an application on behalf of an eligible decedent. A decedent’s personal representative must submit a copy of the decedent’s death certificate, a notarized DEX-41, Application for Refund/ Rebate Due the Decedent, a receipted copy of the decedent’s funeral bill and proof that the personal representative personally paid the decedent’s funeral expenses in an amount that is greater than or equal to the amount of the property tax/rent rebate to which the decedent is entitled. Proof of payment can be the front/back of a check or a credit card or bank statement or other documentation showing that they personally paid for the funeral expenses. Like the two scenarios listed above, the personal representative must fill in the oval under Section II of the PA-1000, Line 3 “Filing on behalf of a decedent” and sign on the applicant’s signature line.

NOTE: If the decedent passed away during the application year, the income must be annualized using the schedule G and taxes/rent paid must be prorated using the Schedule A. See the guidance under the **Preparing the Application** section for more information on completing these schedules.

GETTING A CHECK REISSUED UNDER THE SPOUSE, ESTATE, OR PERSONAL REPRESENTATIVE NAME

If the person dies after filing the application the check will be issued under the decedents name unless the department receives a completed DEX-41 and all supporting documentation. If your constituent can cash a check in the decedents name, there is no need to have the name changed. If they cannot cash the check, a completed DEX-41 along with all supporting documentation should be submitted to the department using the legislative resource account.

DOCUMENTS TO INCLUDE

SECTION 3

- PROOF OF AGE
- PROOF OF WIDOW/WIDOWER
- PROOF OF DIABILITY
- PROOF OF INCOME
- DOCUMENTS REQUIRED FOR A REBATE DUE A DECEDENT
- APPLYING AS A RENTER (RENT REBATE)
- APPLYING AS AN OWNER/RENTER
- APPLYING AS AN OWNER (PROPERTY TAX REBATE)

DOCUMENTS TO INCLUDE

As mentioned previously, there are several supporting documents that are required to be submitted along with the Property Tax/Rent Rebate application. The department refers to these items as “proof documents”. These proof documents vary based on the applicant’s specific filing type, rebate type, and type of income.

PROOF OF AGE

If an applicant has never filed a PTRR application in the past, they will be required to submit proof of age. Acceptable documents include:

- 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

PROOF OF WIDOW/WIDOWER

If the applicant has never filed a PTRR application in the past, and they are a widow or widower age 50 to 64, they must provide proof of their age (see above) and a photocopy of their spouse’s death certificate.

PROOF OF DISABILITY

If an applicant has never filed a PTRR application in the past and they indicate that they are permanently disabled between the ages 18-64, they must submit proof of age (see above) and proof of permanent disability.

- **Award Letter:** Acceptable for Social Security disability, SSI permanent and total disability, Railroad Retirement permanent and total disability, or Black Lung disability.
- **Letter from the For Veterans Administration stating 100% disabled:** Acceptable for Veterans Administration disability.
- **Letter from Civil Service stating 100% disabled:** Acceptable for Federal Civil Service disability.

PA-1000 PS, PHYSICIAN’S STATEMENT OF PERMANENT AND TOTAL DISABILITY

This form is used when an applicant is not covered under the federal Social Security Act or the federal Railroad Retirement Act who is unable to submit proof of permanent and total disability. The physician completing the form must determine the applicant’s status using the same standards used for determining permanent and total disability under the federal Social Security Act or the federal Railroad Retirement Act.

- The form must describe the disability as permanent, and the physician must sign the statement to certify that the information is true and accurate to the best of his/her knowledge and belief.

NOTE: If the applicant was denied Social Security Disability, they are not eligible for a rebate.

CERTIFICATION: A physician must sign and date the schedule in order for it to be accepted.

DESCRIPTION: A physician must complete this section of the schedule. Briefly describing the reason(s) the above-named applicant is totally and permanently disabled.

PHYSICIAN IDENTIFICATION: A physician must complete all parts of this section for the schedule to be accepted.

PHYSICIAN'S STATEMENT 2405320017
 Physician's Statement of Permanent and Total Disability
 PA-1000 PS (4/14) 2024
 PA Department of Revenue

Name as shown on PA-1000 Social Security Number

Instructions
 A claimant not covered under the federal Social Security Act or the federal Railroad Retirement Act who is unable to submit proof of permanent and total disability may submit this Physician's Statement. The physician must determine the claimant's status using the same standards used for determining permanent and total disability under the federal Social Security Act or the federal Railroad Retirement Act. **CAUTION:** If the claimant applied for Social Security disability benefits and the Social Security Administration did not rule in the claimant's favor, the claimant is not eligible for a Property Tax or Rent Rebate.

Confidentiality Statement. All information on this Physician's Statement and claim form is confidential. The department shall only use this information for the purposes of determining the claimant's eligibility for a Property Tax or Rent Rebate.

CERTIFICATION
 I certify the claimant named above is my patient and is permanently and totally disabled under the standards that the federal Social Security Act or the federal Railroad Retirement Act requires for determining permanent and total disability. Upon request from the PA Department of Revenue, I will provide the medical reports or records indicating diagnosis and prognosis of the claimant's condition, including signs, symptoms, and laboratory findings, if applicable or appropriate.

Physician Signature Date

Description of Claimant's Permanent and Total Disability. Briefly describe the reason(s) the above-named claimant is totally and permanently disabled.

Physician Identification Information. Please print.

Name National Provider Identifier

Business name, if applicable

Address

City State ZIP Code

Office telephone number () Office email address

2405320017 2405320017

DOCUMENTS TO INCLUDE

PROOF OF INCOME

When completing the PTRR application, the applicant will be required to indicate the type of income that they receive. Based on the income reported, there are specific proof documents that must be included. Please refer to the **PTRR Proof Document Checklist** to determine what information to submit. This checklist is easy to use and organized in the order that the income should be reported on the PA-1000 application.

WHEN INCOME IS LESS THAN TAXES OR RENT PAID

There could be situations where the eligibility income reported is less than the amount of taxes or rent paid. If this is due to only reporting 50 percent of Social Security, Railroad Retirement Tier 1, or Federal Civil Service Retirement System benefits; then no additional documentation is needed. If the customer is receiving financial assistance from another source or utilizing income from personal savings that is not required to be reported in eligibility income, they should include a detailed explanation regarding how the rent or property taxes were paid. For example, a customer has no income, but they are paying for rent out of their savings or a customer has no income, but their bills were paid by a family member.

DOCUMENTS REQUIRED FOR A REBATE DUE A DECEDENT

If completing an application for a rebate due a decedent, please remit a copy of the death certificate along with the DEX-41, Application for Property Tax/Rent Rebate Due the Decedent. In addition, the application must include an annualized income amount in the calculation of total household income. See Schedule G, specifically the instructions for Line 11g, for more information on the calculation of annualized income to be included.

DEX-41, APPLICATION FOR PROPERTY TAX/RENT REBATE DUE THE DECEDENT

This form is used when either:

- An applicant dies and there is no will, the will has not been registered or probated or there is no estate. In this case, a personal representative may file an application on behalf of an eligible decedent.
- An applicant dies after filing an application and there is no will, or if the will has not been registered or probated, or there is no estate, then a personal representative can also request that the department change the rebate to be issued into his/her name. In situations where the rebate check has been received but cannot be cashed, the check must be returned with a request to have the rebate issued in the name of the personal representative.

In both scenarios the decedent's personal representative must submit a copy of the decedent's death certificate, this form, and a receipted copy of the decedent's funeral bill showing that the personal representative personally paid the decedent's funeral expenses in an amount that is greater than or equal to the amount of the property tax/rent rebate to which the decedent is entitled.

DEX-41
BUREAU OF INDIVIDUAL TAXES
PO BOX 280508
HARRISBURG PA 17128-0508

**APPLICATION FOR
PROPERTY TAX/RENT
REBATE DUE THE DECEDENT**

SECTION I DECEDENT INFORMATION

Name of Decedent _____ Date of Death _____ Decedent's Social Security Number _____

SECTION II APPLICATION SUBMITTER INFORMATION

Name _____

Street Address _____

City _____ State _____ ZIP Code _____

I am filing this application as (select only one oval):

1. ☐ The surviving spouse. (Attach a copy of the decedent's death certificate.)

2. ☐ The personal representative of the decedent's estate. (Attach a copy of a short certificate or court order showing your appointment.)

3. ☐ The personal representative of the decedent where a will has **NOT** been probated or where there is no will. (Attach a copy of the decedent's death certificate and a receipted copy of the claimant's funeral bill and proof that you directly paid for funeral expenses that are equal to or greater than the amount of the rebate being claimed. Acceptable proof of this payment include the front and back of the canceled check, a credit card/bank statement, or other document showing you personally paid for the funeral expenses. State your relationship to the decedent: _____ Sign the affidavit below and have your signature notarized.)

SECTION III AFFIDAVIT

Complete Section III only if Oval 3 is selected in Section II.

I am making a request for monies due the decedent and certify that the information provided on this claim has been examined by me and is, to the best of my knowledge, true and correct. Any monies that I receive as a result of this claim will be disbursed according to the laws of the Commonwealth of Pennsylvania.

PLEASE SIGN AFTER PRINTING

(SIGNATURE OF PERSON FILING THIS CLAIM)

SECTION IV NOTARIZATION

Subscribed and sworn before me this _____ day of _____, 20____.

PLEASE SIGN AFTER PRINTING

(SIGNATURE OF NOTARY PUBLIC)

DOCUMENTS TO INCLUDE

APPLYING AS A RENTER (RENT REBATE)

An applicant may apply for a rent rebate only if they pay rent to a property owner for a dwelling that they rent for use as a home. This dwelling must be a self-contained unit. A self-contained dwelling is a rental unit that has a separate bedroom, kitchen, and bath, but it may also be a single room or set of rooms within a private home, hotel, or other dwelling.

In order to verify rent paid, the renter must submit a fully completed PA-1000 RC, Rent Certificate, filled out by the landlord, for each place they rented during the year. The landlord or their authorized agent should complete Lines 1 through 8 and sign the PA Rent Certificate.

- If they cannot get their landlord to sign the form, a completed PA Rent Certificate along with the notarized Occupancy Affidavit must be included.
- They can also submit a completed PA Rent Certificate along with copies of their rent receipt(s) for each period in which they paid the rent. However, the receipts must include the landlord or agent's signature, the full amount of rent paid, the applicant's name, and the complete address of the rental property.

For more information on completing this form, please see the PA-1000 RC in the **Preparing the Application** section.

IMPORTANT: If the landlord is a tax-exempt entity and is not required to pay property taxes on the rental property, the renter does not qualify for a rent rebate unless the entity makes 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 apply for a rent rebate.

MONTHLY CHARGES OTHER THAN RENT

Only the amounts attributable to rent may be considered. If there is a monthly charge that includes items other than rent, such as board, meals, personal cleaning services, nursing care, medications, etc., the amount applicable for rent must be obtained from the landlord.

SUBSIDIES

If an applicant receives any rent subsidies provided by or through a government agency, the amount of such subsidy must be claimed on Line #5 of the Rent Certificate and deducted from the total rent paid.

YOU MUST COMPLETE ALL LINES. IF NONE, ENTER "0".		Dollars	Cents
4. What was the amount of rent per month? (Include only the amount charged for rental. Do not include security deposits or amounts paid for food, medicine, medical care or personal care.) If your rental amounts changed during the year, please explain in the space provided.	4.		.
5. How much of the monthly rental amount was paid or subsidized by a governmental agency?	5.		.
6. Total monthly amount of rent paid. (Subtract Line 5 from Line 4.)	6.		.
7. Number of months unit was occupied by the claimant in 2023. (If less than 12 months, please explain in the space provided.)	7.		
8. What was the total rent paid in 2023 by the claimant? (Multiply Line 6 by Line 7.) Enter the amount here and on Line 16 of the claim form or the appropriate line(s) of Schedules D, E or F.	8.		.

LEASE WITH MULTIPLE TENANTS

If there is more than one tenant listed on the lease agreement other than the spouse or minor child, you must complete the Schedule F, Multiple Owner or Lessor Prorations. (If the lease shows more than three individuals, make copies of the Schedule F to include everyone listed.)

PERSONAL CARE HOME

If the applicant lives in one of the domiciles categories listed below or similar domicile, a copy of the contract agreement must be submitted with the application.

- Assisted Living facility
- Boarding home
- Domiciliary Care facility
- Foster Care facility
- Nursing Home
- Personal Care Home

When completing the Rent Certificate, you should select the rental unit type closest to the applicant's situation. If a completed Rent Certificate is not included with the application, it will delay processing, as the department will send a request for a completed form. (Reminder only amounts attributable to rent may be considered. See **Monthly Charges Other Than Rent** section.)

DOCUMENTS TO INCLUDE

RENTING A ROOM IN A PRIVATE HOME OR OTHER DOMOCILE

A rental unit may be a self-contained dwelling that is a separate bedroom, kitchen, and bath, but it may also be a single room or set of rooms within a private home, hotel or other dwelling. A room in a private home may qualify as a homestead (a self-contained dwelling the applicant rents for use as a home) if a landlord-tenant relationship exists. Such a relationship exists when a landlord (the lessor) provides the applicant (the lessee) with a lease for a self-contained dwelling within the property owner's residence. As mentioned, this usually means a separate kitchen, bath, and bedroom. The homeowner must maintain a lease agreement, have separate utility bills, have other evidence of a self-contained dwelling, and report the rental income on their federal and state income tax return. The applicant is responsible to prove that a landlord tenant relationship exists.

NOTE: An applicant renting a room in a house that is not considered a self-contained does not qualify for this program.

When completing the Rent Certificate, select either Apartment in a House or the Private Home indicator. In this situation, you should also include a copy of the lease. If a completed Rent Certificate is not included with the application, it will delay processing, as the department will end up sending a request for a completed form.

BOARDING HOMES

A boarding home provides accommodation for a fee. Usually, a resident only has a right to occupy a room and share other facilities such as a kitchen and bathroom. Although the applicant does not have a "Self-Contained Unit" they still qualify for the program. When they file, they must provide a copy of the contract agreement with the application. (Reminder only amounts attributable to rent may be considered. See **Monthly Charges Other Than Rent** section.)

SPOUSE LIVES IN AN ASSISTED LIVING, PERSONAL CARE OR NURSING HOME

In situations where the applicant and the spouse live apart in different domiciles (i.e., private residence and a nursing home) for the entire year due to personal care needs, they may both qualify for a rebate. After reviewing their separate qualification under the program's eligibility guidelines, if they each qualify. You will need to complete separate PA-1000 applications for each. Do not include their Social Security Number on each other applications as it will result in delayed processing of both and most likely in one of them being denied a rebate. (Reminder only amounts attributable to rent may be considered. See **Monthly Charges Other Than Rent** section.)

DOCUMENTS TO INCLUDE

HOUSING AUTHORITIES

Renters that live in a property owned by a housing authority, must still include a completed PA-1000, Rent Certificate with their application. If they are unable to obtain a completed Rent Certificate including landlord signature, they can provide a letter or statement from a housing authority that contains the following information:

- Name and address of the applicant
- Name, address, building name, federal tax identification number and telephone number of the authority
- The amount and date of each payment
- A statement that the authority was required to pay property taxes or make payments in lieu thereof (PILOT payment); and
- An original signature of the representative of the authority

In addition, this letter or statement, the applicant should include a self-completed Rent Certificate.

IMPORTANT: Applicants that live in Housing Authority properties should use the Apartment Building indicator on the Rent Certificate. If a rent certificate is not included with the application, it will delay processing, as the department will end up sending a request for a completed form. Additionally, if the letter from the housing authority isn't signed, follow the guidance provided in Landlord's Oath section.

HOUSING AUTHORITY COMPLIANCE

As part of the department's review and overall quality assurance we must verify those housing authorities completing Rent Certificates for their residents are legally compliant with the program rules and regulations. This requires the department to conduct a review of properties that are tax exempt to make sure that the required Payment in Lieu of Taxes (PILOT) were made.

As part of this review program there could be some applicants that are denied a rebate, due to their housing authority not responding to the department's request for information. If this happens the housing authority needs to contact the department as directed on the notice(s) that requested the information or the notice of denial.

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pennsylvania
DEPARTMENT OF REVENUE
HARRISBURG, PA 17129-2005

ST JOSEPHS AFFORDABLE HOUSING LP CO
1218 GREEN ST
PHILADELPHIA PA 19123-3217

Date Issued 02/13/2023
Letter ID L0016348730
FEIN **112745
Housing ID 1001420
Period Ending 10/26/2022

Property Tax/Rent Rebate Status Denial Notice

The Pennsylvania Department of Revenue has conducted an exempt property review of your organization.

Why you are receiving this notice
If you have any questions regarding this notice, please contact the department using the information provided.

Property Tax/Rent Rebate Division
ra-rvblptxtstat@pa.gov

Your tax exempt facility failed to remit payment in lieu of taxes for 2022. As a result, the residents of your facility no longer qualify for the Property Tax/Rent Rebate program and are not eligible to receive rent rebates from the department.

Payment in lieu of taxes are mandated by Section 401.51, Title 61, of the PA Code. Residents of a facility which fails to remit payment in lieu of taxes are not eligible to claim a rebate from the department.

What you need to do

Please inform the residents of your facility of their inability to receive a rebate. Any rebate claims submitted to the department will be denied.

If you wish to regain eligibility of your residents to claim rent rebates, please contact the department using the information provided.

DOCUMENTS TO INCLUDE

APPLYING AS AN OWNER/RENTER

An applicant may qualify as an Owner/Renter if:

1. The applicant owned, occupied, and paid taxes for part of the year and was a renter for the other part of the year (PA-1000 Schedule A must be completed)
2. The applicant owned, occupied, and paid taxes on a home and paid rent for the land upon which the home is situated (such as, but not limited to, a mobile home in a mobile home park or a home on which land rent is paid); or
3. The applicant paid rent for the home they occupied and paid property taxes on the land upon which it stood (such as, but not limited to, a mobile home).

APPLICANT LIVES IN A MOBILE HOME PARK

Individuals that live in a mobile home or trailer can qualify to file as both an **Owner and a Renter** depending on their situation.

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 apply for a property tax rebate on the mobile home and a rent rebate on the land.

APPLICANT SELLS HOME AND STARTS TO RENT

Individuals that move from their home to an apartment (or vice-versa) qualify to file as both an **Owner and a Renter** depending on their situation.

EXAMPLE: Jane pays property taxes on her home that she owns and occupies for January through April. She moves into an apartment in May and lives there for the remaining part of the year.

HOW TO COMPLETE THE APPLICATION

Applicants who fall under the scenario mentioned above, should fill in the oval next to **(B) Owner/Renter** when completing the Section II of the PA-1000. This oval is used for applicants who owned and occupied their residence for part of application year, and also rented and occupied another residence for the rest of application year, or if they owned their residence and rented the land where their residence is located.

CAUTION: As an owner/renter, do not select categories **P** or **R**. As this may reduce their rebate amount.

It is important to calculate the property tax rebate separately from the rent rebate. Complete Lines 14 and 15 to calculate the property tax rebate and complete Lines 16 through 18 to calculate the rent rebate. myPATH will automatically calculate these figures when you file the application electronically.

Line #14: Include the total property tax amount paid. Proof of taxes paid must be submitted with the application. Then complete Line #15 as instructed.

Line #16: Include the total amount of rent paid. A completed Rent Certificate must be included with the application. Then complete Lines #17 and #18 as instructed.

Line #19: To determine the amount for Line 19, start with the amount of total income reported on Line 23. In Table A, find the income range that includes the Line 23 amount and circle the corresponding maximum standard rebate amount. Compare the maximum standard rebate amount to the sum of Lines 15 and 18 and enter the lesser amount on Line 19. The maximum standard rebate cannot exceed \$1,000.

NOTE: An Owner/Renter must include proof of taxes paid and a completed rent certificate in order to avoid processing delays. See the section on **Documents to Include** for more information.

II 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

DOCUMENTS TO INCLUDE

APPLYING AS AN OWNER (PROPERTY TAX REBATE)

All property owners, with the exception of residents of Philadelphia, must submit proof that property taxes were paid for the application year. In order to verify taxes were paid, proof of one of the following must be submitted:

- Copies of the tax bill(s) for the application year, that have been marked or stamped “PAID” by the tax collector, indicating the date and amount paid; (This is the best form of documentation that a 3rd party has verifying the payment.)
- Copies of the un-receipted tax bill(s), along with a copy of both the front and back of the cancelled check(s) that paid the tax,
- A copy of the year-end mortgage statement showing the amount of real estate taxes paid escrow; or
- A signed letter from the tax collector certifying the payment of real estate taxes during the application year; or
- A receipted copy of the tax bill from an owner’s association or corporation, for residents in a cooperative housing corporation or condominium.
- If the tax bill is not the same as the applicant’s address on the PA-1000 application, a written explanation must be submitted explaining why the address is different. This may take the form of a letter from the tax collector verifying the applicant’s home address.

ELIGIBLE REAL ESTATE TAX BILLS

- County
- School district
- City
- Borough
- Township

TAXES/CHARGES THAT ARE NOT

If your tax bills contain any of these charges, you must deduct them when completing Line 14:

- 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

TAX BILLS WITH DIFFERENT NAME

If tax bills do not reflect the names of the applicant(s), proof of ownership must be submitted along with the Schedule F. Examples of documents acceptable as proof are:

- A copy of the deed or life estate;
- A copy of the trust agreement; or
- A copy of the will or decree of distribution, if inherited.

If the name listed is that of a spouse and the name of the spouse or deceased spouse is shown on the application, a death certificate should be submitted.

NOTE: The term Et Vir (and husband) and Et Ux (and wife) indicate joint ownership. However, if the term Et Al or Et Alia (and others) appear, the additional owners must be identified.

REMINDERS

- A rebate may not be claimed on more than one property, except for the sale of one primary residence and the subsequent purchase of another primary residence.
- A rebate may not be claimed on property not used for primary personal residential use, unless the second property is adjoining and not separated by a road, lane, etc. and is used in connection with the residence.
- If the property is used for other than the applicant’s personal use, PA-1000 Schedule E must be submitted.

DOCUMENTS TO INCLUDE

PHILADELPHIA RESIDENTS

The City of Philadelphia provides the department with electronic records of all receipted property tax bills for Philadelphia that were paid for the application period. If you live in the City of Philadelphia and paid your property taxes do not include a copy of your receipted property tax bills. If you live in Philadelphia and paid your property taxes after January 1st of the current year, please submit proof of payment as outlined in the preceding information.

IMPORTANT: If the tax bill does not reflect the applicant's address on the form, an explanation must be submitted. This may take the form of a letter from the tax collector verifying the applicant's home address. If the applicant moved, PA-1000 Schedule A may need to be completed.

NOTE: You or the person who prepares your application 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.

DIFFERENT ADDRESS ON TAX BILL

If the Philadelphia tax bill is not the same as the applicant's address on the PA-1000 application, a written explanation must be submitted explaining why the address is different. This may take the form of a letter from the tax collector verifying the applicant's home address.

DIFFERENT NAME ON TAX BILL

If tax bills do not reflect the names of the applicant(s), proof of ownership must be submitted along with the Schedule F. Examples of documents acceptable as proof are:

- A copy of the deed or life estate,
- A copy of the trust agreement; or
- A copy of the will or decree of distribution, if inherited.

If the name listed is that of a spouse, and the name of the spouse or deceased spouse is shown on the application, a death certificate should be submitted.

NOTE: The term Et Vir (and husband) and Et Ux (and wife) indicate joint ownership. However, if the term Et Al or Et Alia (and others) appear, the additional owners must be identified.

APPLICANT MOVED DURING YEAR

If the applicant moved during the year, PA-1000 Schedule A may need to be completed. Please make sure to use more than one form if needed.

PHILADELPHIA STATEMENT TO ATTACH WITH A CONSTITUENTS myPATH APPLICATION

The department has included a statement document in the appendix that you can copy and include as an attachment with your City of Philadelphia residents myPATH application.

However, any document with a statement similar to the below can be used.

"This applicant for a Property Tax / Rent Rebate is a resident of the City of Philadelphia and is not required to submit their paid tax receipts since the city has provided the required documentation to the department."

PREPARING THE APPLICATION

- BEFORE GETTING STARTED
- WAYS TO FILE
- COMPLETING THE APPLICATION
- SUPPORTING SCHEDULES
- UPLOADING ATTACHMENTS
- myPATH SUBMISSION DENIAL SCREEN
- CONFIRMATION

PREPARING THE APPLICATION

BEFORE GETTING STARTED

When attempting to apply for a Property Tax/Rent Rebate, it is very important that your constituent have the appropriate documentation available before getting started. This documentation will need to be included with the application regardless of which method is used to file. Necessary documents to be included will depend on the type of filer or rebate type that was discussed in the *Eligibility* section.

Common required documents include:

- Proof of age
- Proof of disability
- Proof of death
- Proof of income
- Proof of taxes paid
- Completed Rent Certificate
- Copies of a will, deed, decree of distribution or trust agreement proving property ownership
- DEX-41

FIRST TIME FILER

If your constituent has never filed a PTRR application in the past, there are several educational resources that you can provide to them. You can find links to these resources in the *Resources* section or by visiting the Office of Legislative Affairs webpage at www.pa.gov/agencies/revenue/get-assistance/office-of-legislative-affairs.html.

We recommend that you print the *REV-573* and the *Proof Document Checklist* to provide to your constituents. These documents provide a two-page summary of the program outlining basic eligibility information and guidance on the documentation needed. Proof documentation that must be included for first time filers are proof of age, proof of widow/widower (age in addition to death certificate), and proof of disability. As a reminder, do not send original documents to the department as they will not be returned.

REPEAT FILER

If your constituent has filed a PTRR application in a previous year, there are a few things to keep in mind:

- The applicant doesn't need to submit proof of age or disability however, they need to provide proof of income reported and taxes or rent paid.
- Additionally, applicants who filed paper rebate applications the previous year should automatically receive a PA-1000 booklet in the mail which includes a preprinted mailing label.

PREPRINTED LABEL

While we encourage you to file this year's application electronically (See *Electronic Filing* section), it is important that you use the preprinted label included in your constituent's PA-1000 booklet if you decide to remit a paper application. This preprinted label will help to expedite the processing because it is easy for our equipment to scan and will guarantee there are no keying errors.

IMPORTANT: When using the address label, please ensure that all information is correct. If anything is incorrect, do not use the label. You will still need to enter the Social Security number on the application as the Department of Revenue removed those numbers from the label due for confidentiality purposes.

NOTE: If the applicant has a label that includes a spouse who passed away during the application year, do not use the label. Unless the spouse passed away after Dec. 31. However, it is recommended that a widow or widower of a deceased applicant who qualifies for a rebate complete an application for themselves if they meet eligibility rules of the program.

To aid in processing the rebate properly, be sure to provide an applicant's school district and county codes, which indicate where he/she resided as of December 31st of the application year. School district and county codes are listed on Pages 22 through 24. The codes are also available online at www.revenue.pa.gov/schools.

PREPARING THE APPLICATION

WAYS TO FILE ELECTRONIC FILING

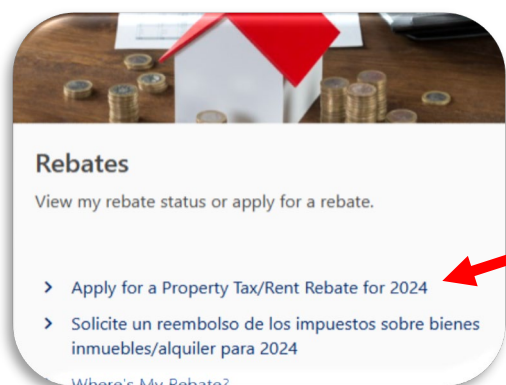
Pennsylvania Department of Revenue offers a free electronic filing option for the Property Tax/Rent Rebate Program. This is a non-logged in function, which means you do not have to create a myPATH username or password to apply. You can easily submit the application on behalf of your constituents by visiting myPATH.pa.gov and locating the *Rebates* tile.

From there, click the link to *Apply for a Property Tax/Rent Rebate*. The system will ask for an email address. This email will be used to send the confirmation. You may enter your email address to complete the application.

As mentioned above, ensure that you have all the supporting documentation required. The application cannot be saved for completion at a later time and the system will time out after 15 minutes of inactivity.

Accepted file types include pdf, jpeg, jpg, png, gif, tiff, and rtf. If your attachments are not able to be electronically uploaded with your application, you will have to file a paper application.

Using our electronic filing option offers many benefits for you and your constituent, including:



LEGISLATIVE OFFICE BENEFITS

- When you file your constituent's application electronically you will receive a printable confirmation screen and email containing the customer's name, filing period, confirmation code, submission date and requested rebated amount. You can easily save a copy of the confirmation in your files. This will be useful when communicating on their behalf with the department.
- You can scan and upload their supporting documentation, so you know it was sent.
- You can check on the status within 48 hours.
- You can also delete the submission the day you submitted it via myPATH.
- You can print a copy of the PTRR application, if desired

CONSTITUENT BENEFITS

- Faster processing
- Error-reducing automatic calculators (Unlike the paper version of the PA-1000, do not cut Social Security Income or Railroad Retirement Tier 1 benefits in half. The system will reduce the income for you.)
- Easy direct deposit options
- Security features to ensure your sensitive information is safe
- Immediate confirmation of receipt (no missing the deadline)
- No risk of the application being lost in the mail

PAPER FILING

If you or your constituent are unable to remit the application online via myPATH, you may complete the paper PA-1000, Property Tax Rent Rebate application. Please keep in mind that any person who filed in the past and was approved, will receive a PTRR booklet in the mail from the Department of Revenue (See *Repeat Filer* for more information).

If your constituent does not have a copy of the PTRR Booklet, please use the forms on our website at revenue.pa.gov. These forms are in a fillable PDF format that are easy for our equipment to scan, which will help to avoid delays in processing.

PREPARING THE APPLICATION

COMPLETING THE APPLICATION

GENERAL REMINDERS

The first set of questions are designed to gather information about the applicant to help determine what categories and rebate type that they qualify under. This varies slightly between the paper form and electronic application. myPATH will ask for the constituent's demographics at a later point as it starts out by ensuring they meet the eligibility requirements before moving forward.

If completing a paper application, be sure to fill in the Social Security Number and enter the county and school district codes even when using the preprinted label. If this information is not included, the application may suspend.

In addition, you should include the applicant's phone number when completing the application. The department will make automated phone calls to advise when applications are received and again when they are approved for payment.

SIGNING AS THE PREPARER

We encourage every legislative employee to answer **Yes** to the question "Is this application being filed by a preparer?". At the end of the application, you will be asked to sign the district office number as the name of the preparer and your office phone number. This will allow the department to interact with you without the need for a Waiver of Confidentiality Provision.

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 filled 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.

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 Name.

DISTRICT 106

Preparer's telephone number

(717) 534-1323

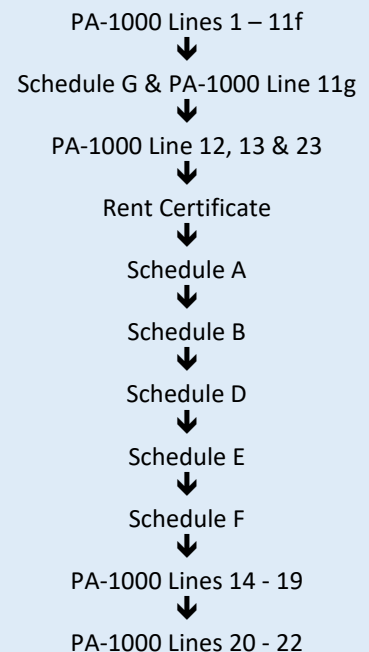
SUPPORTING SCHEDULES

ORDER OF COMPLETION

Whether you are completing an application electronically through myPATH or by paper, there are additional schedules that may need to be completed based on how the questions are answered. myPATH is very intuitive and will automatically ask follow-up questions to ensure the schedules are completed, whereas paper applicants will need to be sure they know which forms to include.

IMPORTANT: If you must complete more than one schedule, ensure that you complete them in alphabetical order. If one schedule does not apply to you, skip it, and move onto the next schedule. If the applicant is a renter, you must carry forward, as the total rent paid, the last amount shown on the previous schedule when you move on to the next schedule. Lastly, you will report the amount shown on the last schedule that applies to you on Line 16 of the PA-1000 application.

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



PREPARING THE APPLICATION

SCHEDULE A, DECEASED CLAIMANT AND/OR MULTIPLE HOME PRORATIONS

myPATH has two questions which will prompt you to complete Schedule A:

- “Has the claimant owned and lived in more than one home this year?”
- “Is the claimant filing on behalf of a decedent?”

Schedule A is to be used only by a property owner who did not own and occupy a single residence for the entire year or for an owner that died during the application year and an application is being filed on behalf of the deceased property owner.

Schedule A is required when an applicant:

- Owned and occupied a residence during the application year and sold the residence and bought another residence in which they resided for the remainder of the application year;
- Owned and occupied a residence, sold the residence and then moved into a rental or other unit which they do not own;
- Moved from a rental or other unit into a residence which they owned and occupied;
- Or died during the application year and any of the previous situations applied.

NOTE: If the taxpayer owned and occupied more than one home as his/her principal residence, proof of the taxes paid on each home must be submitted.

If only one owned property is involved, the full address of the residence along with the dates the property was owned and occupied by the applicant, or the deceased should be entered in the top area provided on the schedule.

If the applicant or deceased sold and bought another residence that was owned and occupied, the address of the most recent home should be entered under the previously owned home along with the dates this property was owned and occupied. This most recently bought home will most likely correspond to the address on the front of the application.

If the applicant or deceased owned and occupied a principal residence for part of the year and rented for the other portion in a qualifying rental unit, the applicant or deceased is an owner and a renter and should fill in the appropriate oval in Section II.

Line 1: Enter the total amount of property taxes for the entire year for the home owned and occupied in the column titled “First Home”. Use the second column titled “Second Home” only if the applicant purchased and occupied a second home after selling the first one.

Often the amount of taxes paid will appear on the settlement sheet(s) and may be used as proof of payment.

Total taxes paid for the First Home Column includes the amount of property taxes paid by the applicant directly or on the applicant’s behalf from an escrow account for an applicant that owned the first home as of Jan. 1 of the application year. For first homes purchased during the application year, include the amount of property taxes paid by the applicant directly or on the applicant’s behalf from an escrow account and the total property taxes, before any pro-rata allocation of the property taxes, from a HUD-1 Closing Statement from the purchase of the property.

Total taxes paid for the Second Home Column includes the amount of property taxes paid by the applicant directly or on the applicant’s behalf from an escrow account and the total property taxes, before any pro-rata allocation of the property taxes, from a HUD-1 Closing Statement from the purchase of the property.

PA SCHEDULE A 2405410057
Deceased Claimant and/or Multiple Home Prorations
PA-1000 A 04/24 (11) 2024 OFFICIAL USE ONLY

Name as shown on PA-1000 Social Security Number

You may make photocopies of this form as needed.

If you owned, paid the property taxes on, and resided in a Pennsylvania located home during 2024, then sold that residence and bought another Pennsylvania located home, paid the property taxes on and resided in that home for the remainder of the year, fill in the appropriate dates for each residence. Complete the address and occupancy dates along with Lines 1 through 5 for each home in the applicable columns. If you owned, paid the property taxes on, and resided in a Pennsylvania located home during 2024, then sold the property and moved into a rental property and paid rent or if you lived in a rental property and paid rent, then bought a Pennsylvania located home, paid the property taxes and resided in that home for the remainder of the year, complete the address and occupancy dates and complete the information for the First Home column on Lines 1 through 5 for the portion of the year that you owned your home. You should also complete a PA Rent Certificate for the portion of the year that you rented a Pennsylvania located rental property. NOTE: If you resided part of the year in a home located outside PA, do not claim the property tax paid for that period. Enter zero in the appropriate column on Line 1.

Additionally, if a deceased individual owned, paid property taxes on, and resided in a Pennsylvania located home during 2024 and died during the claim year, complete the address and occupancy dates and complete the information for the First Home column for Lines 1 through 5. If the deceased previously owned another Pennsylvania located home before owning the Pennsylvania located home he or she was living in preceding death, complete the address and occupancy dates along with Lines 1 through 5 for both columns of the form. If the deceased resided part of a year outside PA, do not claim the property tax paid for that period. Enter zero in the appropriate column on Line 1. If the deceased paid property taxes and resided in a Pennsylvania located home during 2024, then sold the property, moved into a rental property, and paid rent; or if the deceased lived in a rental property and paid rent, then bought a Pennsylvania located home, paid the property taxes and resided in that home for the remainder of his or her life, complete the address and occupancy dates and complete the information for the First Home column on Lines 1 through 5 for the portion of the year that the deceased owned the home. The surviving spouse, estate, or personal representative claiming the rebate on behalf of the deceased should also complete a PA Rent Certificate for the portion of the year the deceased rented a Pennsylvania located rental property.

Total taxes paid on Line 1 for the First Home Column includes the amount of property taxes paid by the claimant directly or on the claimant's behalf from an escrow account for a claimant that owned the first home as of Jan. 1 of the claim year. For first homes purchased during the claim year, include the amount of property taxes paid by the claimant directly or on the claimant's behalf from an escrow account and the total property taxes, before any pro-rata allocation of the property taxes, from a HUD-1 Closing Statement from the purchase of the property. Total taxes paid on Line 1 for the Second Home Column includes the amount of property taxes paid by the claimant directly or on the claimant's behalf from an escrow account and the total property taxes, before any pro-rata allocation of the property taxes, from a HUD-1 Closing Statement from the purchase of the property.

Street address (First Home)		City or Post Office		State		ZIP Code		I/We the deceased owned and occupied this home from Month ____ Day ____ 2024 until Month ____ Day ____ 2024	
Street address (Second Home)		City or Post Office		State		ZIP Code		I/We the deceased owned and occupied this home from (Date moved into this home): Month ____ Day ____ 2024 until Month ____ Day ____ 2024	
		First Home		Second Home					
1. Total property taxes paid on each home. See above instructions.		\$		\$					
2. Number of days you or the deceased owned and occupied each home.									
3. Percentage of the year that you or the deceased owned and occupied each home. Divide Line 2 by the number of days in the claim year (365 or 366). Round to two decimal places.									
4. Multiply Line 1 by Line 3.		\$		\$					
5. Total property taxes paid. Add Line 4 for both homes. Enter the amount on Line 14 of your or the deceased's claim form or the next schedule you or the deceased must complete.		\$		\$					

PREPARING THE APPLICATION

- Line 2:** Enter the number of days the applicant or the deceased owned and occupied the residence(s).
- Line 3:** Enter the percentage of the year the applicant or the deceased owned and occupied each home by dividing the amount on Line 2 by the number of days in the application year (365 or 366). Round the percent- age to two decimal places.
- Line 4:** Multiply the total amount of taxes paid on Line 1 of this schedule by the percentage factor on Line 3. This represents the taxes owed and paid for the time the applicant or deceased owned and occupied the residence.
- Line 5:** Add together all the amounts from Line 4 of this schedule to determine the total amount of real estate property tax the applicant owed and paid on all properties for the year. If the applicant only owned one property for part of the year this would be the same figure as entered in Line 4. This figure is entered on Line 14 of the PA-1000 or if another schedule applies, in Line 1 of the next schedule.

SCHEDULE B, WIDOW OR WIDOWER PRORATIONS

This schedule is to be filed by property owners and renters who were widows or widowers who remarried during the application year, are filing as a widow or widower age 50 to 64 and filled in Oval C in Section II, Number 2 on the front of the PA-1000. The date the applicant remarried must be indicated.

Widow/Widower SCHEDULE B. If you were a widow or widower age 50 to 64 during 2024, 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 ____ / Day ____ / 2024

1. Total property tax or rent that you paid in 2024. 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.	1. \$
2. Number of days you were a widow or widower during 2024	2.
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.	3.
4. Eligible property taxes or rent paid. Multiply Line 1 by Line 3. Enter this amount on the next schedule you must complete or	4. \$

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.

- Line 1:** Enter the amount of property tax and/or rent paid during the application year. If the applicant is a property owner and was required to complete PA-1000 Schedule A, the amount from Line 5 of that schedule should be used.
- Line 2:** Enter the number of days the applicant was a widow or widower during the application year.
- Line 3:** Enter the percentage of the year the applicant was a widow or widower by dividing the amount on Line 2 by the number of days in the application year (365 or 366). Round the percentage to two decimal places.
- Line 4:** Multiply the eligible amount of property taxes or rent paid from Line 1 by the percentage factor on Line 3. This represents the property taxes or rent owed during the time the applicant was a widow or widower. If the applicant is a property owner and PA-1000 Schedules E and/or F do not apply, enter this figure on Line 14 of the PA-1000 application form. If filing as a renter and PA-1000 Schedules D, E and/or F do not apply, enter this figure on Line 16 of the PA-1000 application. In either case, if one of the succeeding schedules does apply, the amount should be placed on the appropriate line of that schedule.

PREPARING THE APPLICATION

SCHEDULE D, PUBLIC ASSISTANCE PRORATIONS

If filing as a renter, myPATH will ask the question, “Has the claimant received cash public assistance?” If the applicant received cash public assistance during the year, they should answer yes to this question. This will populate Schedule D, which allows you calculate how much rent can be claimed by the applicant.

This schedule is to be used only by renters who personally received cash public assistance during the application year. If the applicant received cash public assistance for the entire year, they are not eligible to receive the rent rebate and should not file a PA-1000 application form, unless they also qualified as a property owner. Do not include SSI, food stamps, or other such noncash relief supplied by a government agency when accounting for cash public assistance.

If one spouse receives cash public assistance it may not disqualify the other spouse, however cash public assistance received by the non-applicant spouse must be included in eligibility income on Line 11d of the PA-1000 if both spouses are living together. Cash public assistance received by the applicant must also be included on Line 11d of the PA-1000.

Note: If a customer received cash public assistance during the application year, they should also include the Compass Letter issued by DHS.

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 2024, 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 2024, you may not claim a rebate.

1. Total number of months during which you received cash public assistance:	1.	
NOTE: If you received cash public assistance for a full year, you may not claim a rebate.		
2. Total rent that you paid in 2024 from Line 8 of Schedule RC, or if you completed Schedule B, enter the result from Line 4 of Schedule B.	2. \$	
3. Total rent you paid during the months that you received cash public assistance.	3. \$	
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. \$	

Line 1: Enter the number of months which the applicant received cash public assistance.

Line 2: Enter the total rent paid during the year, unless PA-1000 Schedule B has been completed. In this case, enter the amount from Line 4 of that schedule.

Line 3: Total rent you paid during the months that you received cash public assistance.

Line 4: Subtract the amount entered on Line 3 from the amount entered on Line 2 and enter this amount on Line 16 of the PA-1000 application, unless PA-1000 Schedule E or F applies, in which case this figure will be entered on Line 1 of either of those schedules.

PREPARING THE APPLICATION

SCHEDULE E, BUSINESS USE PRORATIONS

myPATH will ask the question, “Has the claimant used their home for purposes other than their personal residence?” If the applicant rented or used a portion of their home for business purposes, you should answer yes to this question. This will populate the Schedule E, which allows you to determine what portion of the home was used as a personal residence. This figure will be used to determine the amount of rent or taxes that can be claimed.

This schedule is filed by property owners and renters who used a portion of the homestead for purposes other than their personal residence, i.e. as a rental property or for business purposes. If a portion of the residence was used as a rental property, the applicant must also include a PA-40 Schedule E or Part 1 of the federal Schedule E. A rental property would include not only the rental of an apartment, but any room (such as a boarding house), storage area and/or garage. If a portion of the residence was used for business purposes, the applicant must include a PA-40 Schedule C, PA-40 Schedule C-EZ, PA-40 Schedule C-F Reconciliation, PA-40 Schedule F, federal Schedule C, federal Schedule C-EZ, federal Schedule F, etc.

In addition, if the property exceeds 75 acres, the burden of proof is upon the applicant to prove the additional land is necessary for their (and their spouse’s) personal use and is to be prorated unless this can be substantiated.

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 2024. 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. \$
2. Enter the percentage of your home that you used as your residence from the chart below. 2. . or %
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. \$
 - 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%	33%	40%	50%	67%	75%	80%	90%	<input type="text"/> % Other percentage
	0.20	0.25	0.30	0.33	0.40	0.50	0.67	0.75	0.80	0.90	. <input type="text"/>

Line 1: Enter the total amount of property taxes or rent paid on the entire residential property for the application year. If PA-1000 Schedule A, B and/or D were required to be completed, use the eligible property tax or rent from the last schedule.

Line 2: Enter the percentage of the residential property the applicant used for his/her personal living quarters (including those of other household members) and enter the decimal equivalent.

Line 3: Multiply Line 1 by Line 2 to determine the amount of taxes or rent attributable to the applicant’s personal residence. If this is being used to determine the eligible property tax, enter this figure on Line 14 of the PA-1000 application form. If this is being used to determine the eligible rent, enter this figure on Line 16 of the PA-1000 application form. If PA-1000 Schedule F applies, enter the figure on Line 1 of that schedule.

PREPARING THE APPLICATION

SCHEDULE F, MULTIPLE OWNER OR LESSOR PRORATIONS

myPATH will ask the question, “Does the claimant have an additional name on their deed or lease other than their spouse or minor children?” If answered yes, the applicant will be prompted to complete Schedule F.

This schedule is used by property owners and renters whose deeds or leases reflect names other than those of their spouses and/or minor children. If the names on the deed and/or lease are a husband and wife’s, the couple may be considered as one unit unless the deed/lease specifies them as tenants in common.

Only one resident of the property address may apply for a rebate, even if more than one of the owners or renters qualifies. The resident with the lowest income is encouraged to file for a rebate. It is up to the applicant to decide how payment will be distributed, once made.

Enter the name(s) of other(s) who appear on the deed or lease (other than the spouse of the applicant), the address where they lived, their age, the relationship to the applicant and their SSN. If there are more than three names on the deed or lease, attach a full listing of all owners or complete additional Schedules F for this section.

Owner/Renter SCHEDULE F. If your deed or lease shows additional names (other than your spouse or minor children) during 2024, 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.

Claimant's name	Address, if different than claim form	Age		
Name	Address, if different than claim form	Age	Relationship	Social Security Number
Name	Address, if different than claim form	Age	Relationship	Social Security Number

1. Total property taxes or rent paid on your residence in 2024. 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.

1. \$

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.

2. . or %

3. Eligible property taxes or rent paid. Multiply the amount on Line 1 by the percentage on Line 2, and enter the result:

3. \$

- 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

Line 1: Enter the total amount of property taxes or rent paid on the residence for the application year. If PA-1000 Schedule(s) A, B, D and/or E have been completed, use the figure for the last schedule completed.

Line 2: Enter the eligible applicant’s percentage. Generally, this is calculated by dividing the number of owners/renters that qualify as applicants by the total number of persons listed on the deed or lease. However, if the deed specifies other percentages of ownership, the percentage is obtained from the deed itself and proof of the amount must be submitted by including a copy of the deed. A husband and wife are generally considered one entity. If one or more of the persons listed on the deed has died, proof of how their portion(s) were distributed must be provided. If more than the applicant filing for the rebate is eligible, proof of eligibility of the other owner(s)/lessee(s) should be submitted. To be eligible, another owner/lessee must meet the age/disability, residency, and income tests.

Line 3: Multiply the amount of eligible taxes or rents entered on Line 1 of this schedule by the decimal entered on Line 2. This represents the amount of taxes/rent that is eligible for the rebate. Enter the amount of eligible taxes from this schedule on Line 14 of the PA-1000 application form; if the amount represents eligible rent, enter the amount on Line 16 of the PA-1000 application form.

PREPARING THE APPLICATION

SCHEDULE G, INCOME ANNUALIZATION

As mentioned under Schedule A, myPATH will ask the question, “Is the claimant filing on behalf of a decedent?” If answered yes, the applicant will be prompted to complete Schedule G in addition to Schedule A.

This schedule is used for property tax or rent rebate applications filed on behalf of deceased applicants. It calculates the annualized income amount to be included on Line 11g along with any other income reported for that line. An annualized income amount is required to be included to determine if the deceased applicant is eligible for a rebate. The annualized income amount is a calculated estimate of the income the deceased would have earned during the period from the date of his/her death through the end of the application year.

Owner/Renter SCHEDULE G. Annualized income calculation for owners and renters.

1. Enter the date of death of the claimant: Month ____ / Day ____ / 2024	
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 1: Enter the applicant’s date of death.

Line 2: Enter the number of days the applicant lived during the application year. This date includes the date of death regardless of how long the deceased lived on that date.

Line 3: Add all the positive amounts on Lines 4 through 11f from the application and then include any amount from Line 11g that does not include the calculation of the annualized income amount and enter the result.

Line 4: Enter the decimal determined by dividing the number of days in the application year (365 or 366) by the number of days the applicant lived on Line 3 and rounding the amount to two decimal places.

Line 5: Enter the result of multiplying the total income from Line 3 times the decimal on Line 4.

Line 6: Subtract the amount on Line 3 from the amount on Line 5 and enter the result on this line. Add the result to any other income amounts from 11g before the calculation of the annualized income amount and enter the total on Line 11g.

If any amounts from Lines 4 through 11f are not earned in equal amounts or approximate equal amounts on a monthly basis, the applicant should consider using an alternative method for calculating the annualized income amount. A worksheet is required to be included which provides the calculation method and provides a reason for the deviation from the method used on this schedule. For example, if a gain on a stock sale were included on Line 8 and all the other income is earned on a pro rata basis, there might be difference in the rebate amount if an alternative method were used.

In this case, the method would be to subtract the gain from the income as determined for Line 3 of Schedule G (it would not be subtracted from the amount reported on Line 8, but just for the calculation of the annualized income amount). The result would be multiplied by the decimal determined by dividing the number of days in the application year by the number of days the applicant lived. This result would then have the income without the gain subtracted from it to give a more accurate annualized income amount to be included in Line 11g.

PREPARING THE APPLICATION

PA-1000 RC, RENT CERTIFICATE

A renter is required to include the PA-1000 RC, Rent Certificate, when submitting their PTRR application. The department data captures this form, so it must be completed in its entirety to prevent processing delays. When the form is not fully completed, the application will suspend for manual review and often the department will need to request additional information.

IMPORTANT: Individual monthly rent receipts or yearly statement of account summaries are only considered supporting. A completed PA-1000 RC must still be included with the PTRR application.

GENERAL REMINDERS

LINE 1 ADDRESS WHERE THE APPLICANT PAID RENT:

If the address on the front of the application is different than the address on the rent certificate your constituent should include an explanation regarding why the addresses are different.

LINE 2 LANDLORDS ADDRESS:

The landlords address must be included. If not, it will cause delays in processing. If the landlords and applicants address are the same a copy of the lease agreement must be included with the application.

LINE 3 INDICATE THE TYPE OF RENTAL UNIT:

If a selection is not marked, the application will suspend, and the department will be required to request the information. If selecting Domiciliary Care, Boarding Home, or Personal Care Home, you must submit a copy of the contract agreement.

1. Street address of the residence for which the claimant paid rent	
1025 Penn S	
City, State, ZIP Code	
Harrisburg, PA 17102	
2. Owner's business name or landlord's name (last, first, middle initial) if an individual	
John Doe	
Landlord's Address	
7703 Fairville Road	
City, State, ZIP Code	
Harrisburg, PA 17112	
Landlord's EIN (if applicable) and daytime telephone number	
(717) 772-9209	

3. Rental unit is (fill in the appropriate oval):	
<input type="checkbox"/> Apartment in a House	<input type="checkbox"/> Mobile Home Lot
<input type="checkbox"/> Apartment Building	<input type="checkbox"/> Nursing Home
<input type="checkbox"/> Boarding Home	<input type="checkbox"/> Private Home
<input type="checkbox"/> Mobile Home	<input type="checkbox"/> Assisted Living
<input type="checkbox"/> Personal Care Home	
Building Name:	
<input type="checkbox"/> Domiciliary Care	<input type="checkbox"/> Foster Care
If Domiciliary or Foster Care or if a Boarding or Personal Care Home, you must submit a copy of your contract agreement.	

REPORT MONTHLY FIGURES:

If there are not monthly figures reported on lines #4 thru #6, the application will suspend for review as it requires manual intervention to process.

CORRECT

	Dollars	Cents
or rental.		
in the		
.... 4.		600.00
.... 5.		0.00
.... 6.		600.00
.... 7.	12	
rm		
.... 8.		7,200.00

INCORRECT

	Dollars	Cents
or rental.		
in the		
.... 4.		
.... 5.		
.... 6.		
.... 7.	12	
rm		
.... 8.		7,200.00

NOTE: To assist with processing an application in this situation, enter the appropriate amounts on lines that don't have values entered.

PREPARING THE APPLICATION

CHANGES IN RENT PAID THROUGHOUT THE YEAR

APPLICANT IS AT THE SAME PROPERTY: If the monthly rent amount changes, we've provided best practices to help guide you through the application process.

myPATH enhanced the electronic filing capabilities to allow the option to list multiple changes in rent for the claim period. To do so, an explanation must be included for the changes being made.

Number of months this address was occupied by the claimant in 2024. (please add additional Rent Certificates if you paid rent at another location during 2024. Note: total number of months claimed across all attached Rent Certificates cannot exceed 12)

12

YOU MUST COMPLETE ALL LINES. IF NONE, ENTER "0".

4. What was the amount of rent per month? (Include only the amount charged for rental. Do not include security deposits or amounts paid for food, medicine, medical care or personal care.) If your rental amounts changed during the year, please account for this below and explain in the space provided.

Rent Amount	Number of Months
500.00	6
600.00	7

5. How much of the monthly rental amount was paid or subsidized by a governmental agency?

0.00

6. Average monthly amount of rent paid.

0.00

7. Number of months this address was occupied by the claimant in 2024. (If less than 12 months, please explain in the space provided.)

12

8. What was the total rent paid in 2024 by the claimant? Enter the amount here and on Line 16 of the claim form or the appropriate line(s) of Schedules D, E, or F.

7,200.00

Explanation of amount of rent per month

Rent adjustment, due to utility increase.

Explanation of the number of months occupied

When filing a paper PA-1000, the applicant has two options for completing lines #4 thru #8 of the schedule.

OPTION 1: Take the entire rent paid for the property during the year and divide it by the number of months they lived at the property and enter the amount on Line #4.

	Dollars	Cents	Explanation of Item 4.
rental.			
the			
4.	629	17	$600 * 5 = 3000$ $650 * 7 = 4550$ $7550 / 12 = 629.17$
5.	0	00	
6.	629	17	
7.	12		Explanation of Item 7.
8.	7,550	04	

OPTION 2: Complete separate Rent Certificates for each period where the rent was the same amount.

Complete one schedule for the first part of the year.

In this example that is five months.

	Dollars	Cents
rental.		
the		
4.	600	00
5.	0	00
6.	600	00
7.	5	
8.	3,000	00

Complete a second schedule for the second part of the year.

In this example that is seven months.

	Dollars	Cents
rental.		
the		
4.	650	00
5.	0	00
6.	650	00
7.	7	
8.	4,550	00

NOTE: In this situation we don't need both schedules to be signed by the landlord. Just notate on the second schedule to see the first schedule.

APPLICANT MOVES TO A NEW PROPERTY: When an applicant moves during the year, they will need to have a completed Rent Certificate, for each property and each Rent Certificate needs to be signed by the respective landlord.

LANDLORD'S SIGNATURE

All renters must ensure they are including the PA-1000 RC, signed by the landlord or authorized agent. If an applicant cannot obtain the landlord's signature on the PA-1000 RC, they must provide a fully completed PA-1000 RC, filled out by the claimant, along with:

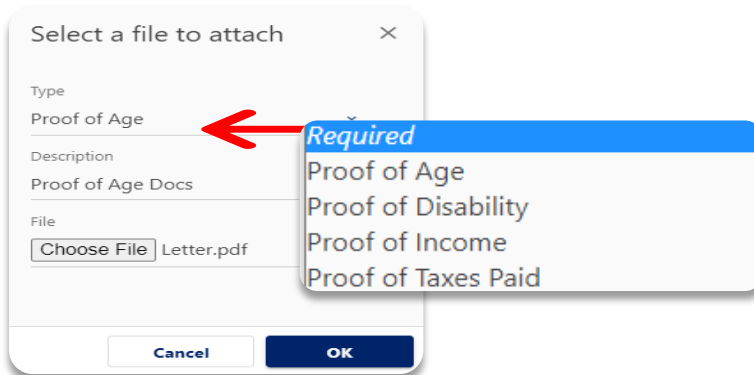
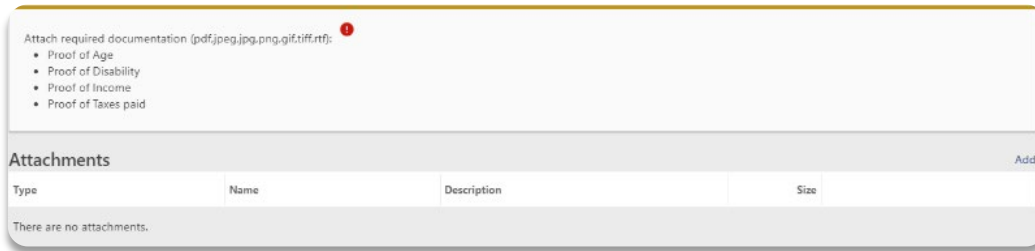
- A completed and notarized Occupancy Affidavit stating the reason the landlord's signature could not be obtained, or
- Copies of rent receipts or rent ledger(s) signed by the landlord or authorized agent which include the applicant's name, address of the rental unit, the amount paid and the period for which the rent was paid. The department will only allow the rebate based on the amounts provided for periods in which rent receipts are submitted.

IMPORTANT: All figures should be filled in on lines #1 through #8 of the schedule as well as the rental unit type.

PREPARING THE APPLICATION

UPLOADING ATTACHMENTS

If completing an electronic application, the next step is to upload the attachments. Based on how you answered the questions, myPATH will indicate what type of documents are required. Refer to the **Documents to Include** section to determine acceptable proof documents based on what is being requested. You will then click add and select the files from your computer:

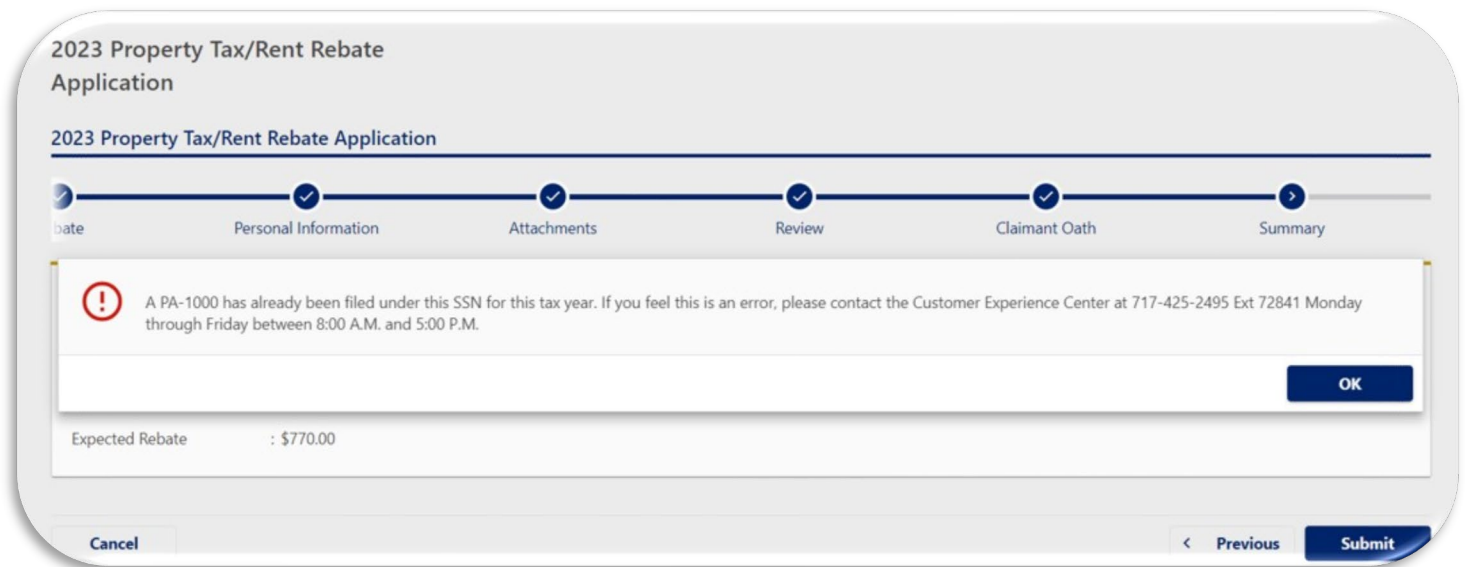


The system will ask you to select what type of attachment you are about to upload from the list of required documents. You will choose the appropriate proof document and enter a description of the document.

Then select "Choose File" and navigate to the file on your desktop.

myPATH SUBMISSION DENIAL SCREEN

When you submit an application, you may receive a message indicating that an application has already been filed under this SSN for the tax year. The purpose of this messaging is to remind customers that they previously filed. If you receive this alert when filing on behalf of a constituent, you cannot file the application via myPATH.



We recommend taking the following steps. First, determine if your customer already filed for the application year. If they did, there is no reason to submit a duplicate application unless you are amending. All amended applications must be filed by paper, and ensure that "Amended" is written on the top of the amended application. Second, If the customer did not previously file the application, contact the legislative office for assistance. They will review the application and determine what the next steps should be.

PREPARING THE APPLICATION

CONFIRMATION

After the application is submitted electronically, you will receive a confirmation screen that includes your submission information. If you want to keep track of the applications that you are completing, we recommend printing a copy of the confirmation screen.

Home

Confirmation

We have received your 2022 Property Tax/Rent Rebate Application.

You may view your submission by returning to [myPATH](#) and navigating to **Find a Submission** and use your email jochriseme@pa.gov and confirmation code **kbfr4j**.

Customer Name:	TAXPAYER, ANDY
Filing Period:	31-Dec-2022
Submission Type:	2022 Property Tax/Rent Rebate Application
Confirmation Code:	kbfr4j
Email Address:	jochriseme@pa.gov
Submitted Date:	12/15/2023
Requested Rebate Amount:	\$650.00

Rebates are typically not issued until after July 1st.

[Printable View](#)

[OK](#)

The confirmation information will also be emailed to the email address that was entered.

From: PATH PAS <RV-DoNotReply@pa.gov>
Sent: Wednesday, November 1, 2023 12:44 PM
To: Chrisemer, Jonathan <jochriseme@pa.gov>
Subject: Testing: PAS PA Department of Revenue: Application Received

We have received your 2022 Property Tax/Rent Rebate Application.

You may view your submission by returning to [myPATH](#) and navigating to **Find a Submission** and use your email jochriseme@pa.gov and confirmation code **kbfr4j**.

Customer Name:	TAXPAYER, ANDY
Filing Period:	31-Dec-2022
Submission Type:	2022 Property Tax/Rent Rebate Application
Confirmation Code:	kbfr4j
Email Address:	jochriseme@pa.gov
Submitted Date:	12/15/2023
Requested Rebate Amount:	\$650.00

Rebates are typically not issued until after July 1st.

Please do not reply to this automated email. This mailbox is not monitored.

The information transmitted is intended only for the person or entity to whom it is addressed and contains confidential and/or proprietary information. Any use of this information other than by the intended recipient is prohibited. If you receive this message in error, please send a reply email to the sender and delete the material from any and all computers. Unintended transmissions shall not constitute a disclosure of confidential and/or proprietary information.

CHANGING THE APPLICATION

- UPDATING/AMENDING APPLICATIONS
- SUBMITTING MISSING INFORMATION
- DENIED APPLICATION
- CHANGING/UDATING CUTOMERS ADDRESS
- HOW TO FILE AN APPEAL

CHANGING THE APPLICATION

UPDATING/AMENDING APPLICATIONS

If any information was incorrectly reported on your constituent's application, you will need to correct the information with the Department of Revenue. Unlike personal income tax returns, there is no indicator or amended application form to be completed. The only way to amend a PA-1000, Property Tax/Rent Rebate Application is by submitting a duplicate application.

Important: If you have already applied for a rebate, you cannot submit amended application through myPATH. To amend you need to complete a PA-1000 paper application, please write "Amended" at the top of every page. Ensure that all required proof documents and supporting schedules are included with the amended application.

UPDATING DIRECT DEPOSIT INFORMATION: To prevent delays in processing, please do not submit a duplicate application just to update the direct deposit information. If incorrect direct deposit information was provided or the account was closed, the department will issue a paper check instead. Department of Revenue performs what are called "strip runs" to verify banking information for rebate applicants before any payments are dispersed. This is an automatic process that will occur so there is no action required from the applicant.

CHANGING AN ADDRESS: See *Changing/Updating Customers Address* in the **Contacting the Department Section**

RESPONDING TO NOTICE: See *Responding to a Letter in The* **Contacting the Department Section**.

SUBMITTING MISSING INFORMATION

FORGOT INFORMATION AT TIME OF FILING

If your constituent forgot to include information at the time of filing, use form DEX-93, Individual Taxes Correspondence Sheet (as a cover sheet) to submit the missing information. The instructions on the DEX-93 will assist you in helping your constituent. The DEX-93 is a single use document, meaning that you must use a separate form for each applicant and period.

When using this form:

- Complete all demographic information.
- Check the applicable reason box for PTRR.
- Send information to the fax number or email address listed for the reason selected.
- Don't include messages in the body of the email.

RECEIVED LETTER IN THE MAIL

If your constituent received a Request for Information, Billing Notice, or ID Theft Request, please encourage them to submit their response via myPATH. If they are unable or unwilling to use myPATH, you also have the ability to submit a response on their behalf. Responding to a Letter is a non-logged in feature that can be found directly from the myPATH homepage by visiting myPATH.pa.gov. Correspondence submitted via myPATH will post to the applicant's account immediately.

*Please see the *Responding to a Letter* section for more information.

DEX-93 (EX) 12-23 (F)		INDIVIDUAL TAXES CORRESPONDENCE SHEET	OFFICIAL USE ONLY
IMPORTANT: Please include information for only one taxpayer and one tax year per correspondence sheet. Do not highlight information on attachments. Please follow these instructions to avoid delays in processing and payment of refunds.			
NOTE: If you received a Request for Information, Billing Notice, or ID Theft Request, the department encourages you to submit your response via myPATH at myPATH.pa.gov . Correspondence submitted via myPATH will post to your account immediately.			
PURPOSE: Use this correspondence sheet to fax or email information (see Email Rules below) to the Bureau of Individual Taxes for items related to e-File return attachments, responses to department requests for information, billing notices, Bureau of Fraud Detection and Analysis notices, or Property Tax Rent Rebate notices.			
		Taxpayer Name (name listed first on return or notice)	Tax Year: START
		Taxpayer Address (including Zip Code)	
		Taxpayer ID # (FEIN, last four digits of SSN, or notice number)	
To:			
Message: TYPE MESSAGE HERE			
If you are providing additional information for Personal Income Tax, please refer to the below:			
Reason (check applicable box):			
<input type="checkbox"/> Required E-File Return Attachments - Military orders, other states' returns and other information (fax: 717-772-4193 or email: RA-BITPITELFCORFAXES@PA.GOV)			
<input type="checkbox"/> Correspondence for the Bureau of Fraud Detection and Analysis (fax: 717-705-4614 or email: RA-RVPITFRAUD@PA.GOV)			
<input type="checkbox"/> Response to Department Notice for Personal Income Tax			
<input type="checkbox"/> Department Request for Information (fax: 717-783-5823 or email: RA-BITPITHOLDRCORFAXE@PA.GOV)			
<input type="checkbox"/> Department Billing Notice (fax: 717-705-6236 or email: RA-BITBILLCORFAXES@PA.GOV)			
If you are providing additional information for the Property Tax Rent Rebate, please refer to the below:			
<input type="checkbox"/> Department request for more information (fax: 717-783-5404 or email: RA-RVBITPTRRFX@PA.GOV)			
Email Rules:			
1. All attachments must be pdf files.		7. Use "Reason" block checked as email Subject.	
2. No messages in body of email.		8. Multiple emails for one taxpayer labeled using 1 of __, 2 of __, 3 of __, etc. in Subject	
3. No links to shared files.		9. Redact all SSNs to last four digits.	
4. Maximum email file size is 15mb.		10. Use Revenue ID or PATH ID if available.	
5. Information for only one taxpayer per email.		11. Emails without identification information are deleted without posting to any account.	
6. A correspondence sheet or copy of department notice is required for each email attachment.			
Sender Information:			
Name of Sender		Telephone Number	
Number of pages sent including correspondence sheet: 			
<small>This message is intended only for the use of the individual or entity to which it is addressed, and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employees or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone, and return the original message to us at the above address via the U.S. Postal Service. Thank you.</small>			

CHANGING THE APPLICATION

DENIED APPLICATIONS

If a rebate application is denied, the constituent will receive an Adjustment Summary notice stating that the department adjusted their Property Tax/Rent Rebate. If this notice is received, please do not submit a duplicate application. Instead follow the instructions on the notice and petition the Board of Appeals to dispute. Below is an example of the notice your constituent will receive:

Date issued is used to determine the period of time that your applicant has to file an appeal.

Notice type quickly identifies that this is an Adjustment Summary notice. This notice is sent to applicants anytime an adjustment is made by the department.

Why you are receiving this notice explains that the applicant didn't not qualify because the department did not receive all of the necessary information or documentation.

Summary shows that the Rebate Amount is the line that was adjusted. Additionally, this area shows the original amount claimed under the Reported Values and the amount it was adjusted to under the Adjustment Values.

How to file an appeal is found near the bottom of the notice and explains that the applicant has 90 days to appeal from the date issued that is printed on this notice. In addition, this section provides the website for filing with the Board of Appeals (BOA) which is the fastest and most effective way to submit the petition to the department. Moreover, when an online appeal is submitted, the petitioner will be provided with a confirmation number that the appeal has been received and the appeal can be tracked through the filers account.

IMPORTANT: After the petition is filed, the BOA has 6 months to process the petition and issue judgement.

Page 1 of 1 REV 11.029.4

 **pennsylvania**
DEPARTMENT OF REVENUE


 TAXPAYER NAME
TAXPAYER ADDRESS

Date issued
Letter ID
Social Security Number
Account ID
Period Ending

Adjustment Summary

The Pennsylvania Department of Revenue has adjusted your 2022 Property Tax/Rent Rebate.

Why you are receiving this notice
If you have questions regarding this notice, please contact the department using the information provided.

- You do not qualify for a Pennsylvania Property Tax/Rent Rebate for the claim year above. The department did not receive all of the necessary information or documentation to complete your claim for a Property Tax/Rent Rebate.

Customer Experience Center
1-888-222-9190

Summary	Reported Values	Adjusted Values
Line Item		
Rebate Amount	\$650.00	\$0.00

How to file an appeal
If you disagree with this decision, you may file an appeal within 90 days of the Date Issued printed on this notice. Information on filing an appeal is available at www.eservices.revenue.pa.gov/FileAnAppeal.

CHANGING THE APPLICATION

CHANGING / UPDATING CUSTOMERS ADDRESS

If the customer has moved since filing their application, they can update their *address* through [myPATH](#) by creating a profile as a new user or logging into their existing myPATH account. You can also contact the ROLA, see **SUBMITTING LEGISLATIVE INQUIRIES**, and provide the following information:

- Message explaining the issue,
- Customers name,
- SSN,
- Old address (used for original filing),
- New address,
- Any other relevant information.

HOW TO FILE AN APPEAL

Before attempting to file an appeal, please confirm that the individual accurately received a denial letter and not just a request for additional information. If the individual has received a PTRR denial letter, you will want to ensure that it has not been more than 90 days since the notice was issued. Additionally, you will want to ensure that you have all the necessary documentation to provide to the department along with the petition.

Petitions should be sent directly to the Board of Appeals online or by mail. Please be aware that the Board of Appeals does not accept petitions by email or fax. The preferred method of filing is online because this method is the only method that provides an immediate confirmation number.

ELECTRONIC PETITION

There are multiple benefits to filing an appeal electronically. The most important is that when the appeal is electronically filed, the applicant will receive a time stamped e-confirmation that establishes that the appeal was received by the Board. Individuals who have used traditional mail delivery services have faced delivery problems in recent years, and those delivery challenges have caused jurisdiction problems with some appeals. Be safe and file the appeal electronically. Additionally, due to internal efficiencies with electronic appeals, on average, electronic appeals tend to be decided 10-20% sooner than paper filed petitions.

To get started, simply visit eservices.revenue.pa.gov/FileAnAppeal and click *Submit a Petition* from the left navigation bar. If this is the first time electronically filing an appeal, the petitioner will need to register for an account before getting started.

PAPER PETITION

If unable to file an electronic appeal, complete the REV-65, Board of Appeals Petition Form, and remit it into to the Board of Appeals via the United States Postal Service at:

BOARD OF APPEALS
PO BOX 281021
HARRISBURG PA 17128-1021

Petition is considered filed as of the USPS postmark date. Meter dates (ex: Pitney Bowes) or any other non-USPS mark (ex: FedEx, UPS) are not recognized.

CONTACTING THE DEPARTMENT

- CHECKING REBATE STATUS
- OBTAINING A COPY OF THE APPLICATION
- RESPONDING TO A LETTER
- SUBMITTING LEGISLATIVE INQUIRIES
- WAIVER OF CONFIDENTIALITY PROVISIONS FORM

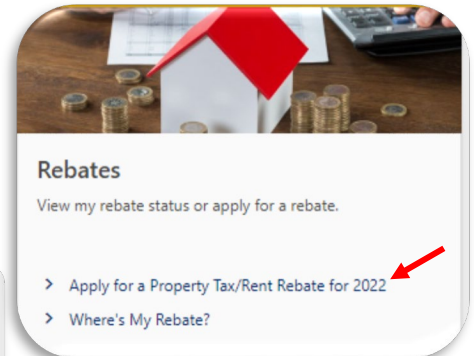
CONTACTING THE DEPARTMENT

CHECKING REBATE STATUS

Before contacting the department, check the status of a constituent's application online or over the phone. To use these services, you will need the primary applicant's **SSN**, **date of birth**, and **application year**. Please note that the status is only updated once a day regardless of which service that you use. Below, you will find an explanation of each status along with guidance what you should do for each status.

WHERE'S MY REBATE (ONLINE)

To check the status of a PTRR application online, simply visit myPATH@pa.gov and locate the *Rebates* panel from the homepage. This is a non-logged in feature, meaning you do not need to create a myPATH username or password. Click the hyperlink that says **Where's my Rebate?** and you will be prompted to enter the applicant's information. Please note that if incorrect information is entered into the system, the account will be locked for 24 hours. You or the constituent will need to try again the following day.

A screenshot of the 'Where's My PA Property Tax/Rent Rebate?' form. It has three input fields: 'Claim year' with a dropdown menu showing '2020', 'Date of birth' with a calendar icon and the text 'Required', and 'Social Security Number' with the text 'Required'. A blue 'Search' button is at the bottom right.

WHERE'S MY REBATE (PHONE)

If you or your constituent would prefer to call the automated phone line to check the rebate status, you are welcome to do so 24 hours a day, 7 days a week. The phone number to call is 1-888-PATAXES (728-2937). Like the online option, you will need to enter the primary applicant's information. Entering incorrect information will lock the account for 24 hours.

STATUS: NO APPLICATION ON FILE

A screenshot of the 'Where's My PA Property Tax/Rent Rebate?' form. The form fields are filled with: 'Claim year' as '2022', 'Date of birth' as '17-Mar-1950', and 'Social Security Number' as '***-**-1111'. Below the form, a message states: 'The provided information does not match our records. If you filed electronically, please allow up to 24 hours from the time you submitted your application to check the status. If you mailed your application, please allow 12 to 16 weeks from the date you mailed your application to check the status.'

AUTOMATED PHONE MESSAGE: *At this time, there is no record of your Property Tax/Rent Rebate application on file. If you filed electronically, please allow up to 24 hours from the time you submitted your application to check the status. If you mailed your application, please allow 4 to 6 weeks from the date you mailed your application to check the status.*

WHAT IT MEANS: Either you entered the information wrong, or you need to give the system overnight to update the account, or the paper application is still in processing at the Bureau of Imaging and Document Management.

WHAT YOU SHOULD DO: If the application was paper filed allow at least 12-16 weeks for the application to post before contacting the department. If the application is not posted after that time frame, contact the department before submitting an additional application.

CONTACTING THE DEPARTMENT

STATUS: APPLICATION RECEIVED

Where's My PA Property Tax/Rent Rebate?

Claim year

2022

Date of birth

05-Jan-1957



Social Security Number

***-**-7735

We have received your Property Tax/Rent Rebate application. Please allow additional time for us to process your application. If additional information is needed you will receive a letter with instructions. Rebates are typically not issued until July 1st.

AUTOMATED PHONE MESSAGE: *We have received your Property Tax/Rent Rebate application. Please allow additional time for us to process your application. If additional information is needed, you will receive a letter with instructions. Rebates are typically not issued until July 1st.*

WHAT IT MEANS: The application is in our examination processing area and will be processed first-in-first-out. If you check the status prior to July 1st, there is a good chance you will get this message as these applications are processed in batch.

WHAT YOU SHOULD DO: Allow additional time for the application to process and continue to check the status. When the status updates, you know the application has been reviewed. Do not contact the department.

STATUS: ADDITIONAL INFORMATION REQUESTED

Where's My PA Property Tax/Rent Rebate?

Claim year

2022

Date of birth

20-Aug-1961



Social Security Number

***-**-1700

We have received your Property Tax/Rent Rebate application. However, additional information is required from you in order to process your application. You will receive a letter explaining what is needed and instructions for responding.

AUTOMATED PHONE MESSAGE: *We have received your Property Tax/Rent Rebate application. However, additional information is required from you in order to process your application. You will receive a letter explaining what is needed and instructions for responding.*

WHAT IT MEANS: The department has sent a letter requesting additional information. This status will appear before the letter is mailed. Allow 1 week from the date the status appears to receive the letter.

WHAT YOU SHOULD DO: We suggest that you wait until the letter is received to respond because using the letter ID and the myPATH application, "Respond to a Letter" feature on the Additional Services panel, to reduce processing time. When you respond this way, you will receive a confirmation number confirming submission.

We request that you do not use the legislative email resource account to respond to a letter. As this adds an additional step into processing and can delay the rebate. Once you have submitted the response via myPATH you can use the confirmation number in any future legislative inquiry on the item.

NOTE: After submitting correspondence this message will not update until the correspondence is processed.

CONTACTING THE DEPARTMENT

STATUS: NOTICE OF ADJUSTMENT

Where's My PA Property Tax/Rent Rebate?

Claim year

2022

Date of birth

02-Mar-1946

Social Security Number

***-**-8098

Your Property Tax/Rent Rebate application has been processed. However, we have made a change to your application or rebate. You will receive a letter explaining the adjustment(s). Please follow the instructions on your letter.

AUTOMATED PHONE MESSAGE: *Your Property Tax/Rent Rebate application has been processed. However, we have made a change to your application or rebate. You will receive a letter explaining the adjustment(s). Please follow the instructions on your letter.*

WHAT IT MEANS: The department made an adjustment to the eligible rebate amount.

WHAT YOU SHOULD DO: We suggest that you wait until the letter is received to review the change made before you respond. If your constituent disagrees with the change, we suggest responding using the letter ID and the myPATH application, "Respond to a Letter" feature on the Additional Services panel, to reduce processing time. When you respond this way, you will receive a confirmation number confirming submission.

We request that you do not use the legislative email resource account to respond to a letter. As this adds an additional step into processing and can delay the rebate. Once you have submitted the response via myPATH you can use the confirmation number in any future legislative inquiry on the item.

STATUS: APPLICATION PROCESSED

Where's My PA Property Tax/Rent Rebate?

Claim year

2022

Date of birth

20-Jan-1933

Social Security Number

***-**-9175

Your Property Tax/Rent Rebate application has been processed. Your approved rebate amount is \$750.00. If you do not receive your rebate within 4 to 6 weeks from the issued date of 10/20/2023, please call 1-888-222-9190 to speak with one of our representatives.

AUTOMATED PHONE MESSAGE: *Your Property Tax/Rent Rebate application has been processed. If you do not receive your rebate within 4 to 6 weeks, please call 1-888-222-9190 to speak with one of our representatives.*

WHAT IT MEANS: The rebate is being issued by the State Treasurer's Office and will take about four weeks to be received

WHAT YOU SHOULD DO: Please pay attention to the date shown in the message, if it has been less than six weeks, we request that you allow additional time for you constituent to receive the rebate. If they do not receive the rebate six weeks after the date shown, contact the department for additional information.

CONTACTING THE DEPARTMENT

STATUS: APPLICATION DENIED

Where's My PA Property Tax/Rent Rebate?

Claim year

2022

Date of birth

04-Dec-1947



Social Security Number

***-**-2049

Your Property Tax/Rent Rebate application has been denied. Please refer to your notice for an explanation of the denial of your application, or you may dial 1-888-222-9190 to speak with one of our representatives.

AUTOMATED PHONE MESSAGE: *Your Property Tax/Rent Rebate application has been denied. Please refer to your letter for an explanation of the denial of your application, or you may dial 1-888-222-9190 to speak with one of our representatives.*

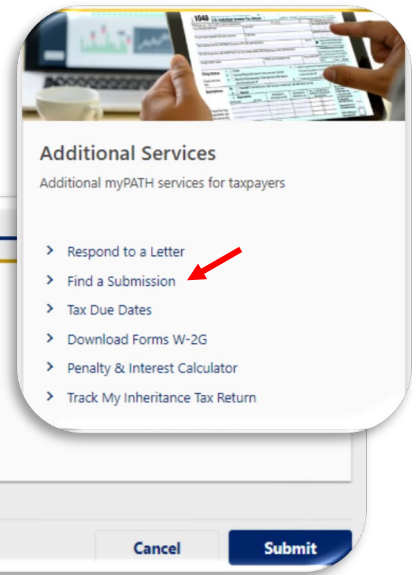
WHAT IT MEANS: The application was denied by the department and the applicant will have to appeal the denial with the Board of Appeals.

WHAT YOU SHOULD DO: If your constituent disagrees with the denial assist them with filing an appeal with the BOA. If you have additional questions regarding the denial, contact the department. Do not send in correspondence through the legislative resource account if the application has been denied.

CONTACTING THE DEPARTMENT

OBTAINING A COPY OF THE APPLICATION COPIES OF ELECTRONICALLY FILED APPLICATIONS

Please keep in mind that if the Property Tax/Rent Rebate application is submitted electronically, you can print a copy upon submission. In addition, if you know the email address that was used for filing and the confirmation code, you can use the *Find a Submission* feature from the myPATH homepage to obtain a copy. Simply visit myPATH.pa.gov and locate the *Additional Services* panel. From there, select the *Find a Submission* hyperlink.



Next you will enter the email address used at the time of filing and the confirmation code. Upon clicking *Submit*, you will be taken to the summary screen. Locate the *Print* hyperlink in the top right-hand corner.

The image shows a screenshot of the '2022 Property Tax/Rent Rebate Application' summary screen. At the top, it says 'Submitted' with a confirmation number '0-000-072-959' and a submission time 'Submitted 03-Nov-2023 14:32:17'. In the top right corner, there are links for 'Delete' and 'Print' (highlighted with a red arrow). Below this is a 'Summary' section with the following information: Claimant Name: DOE, JOHN; Email: jochriseme@pa.gov; Address: 1706 PENN ST HARRISBURG PA 17102-2345; Expected Rebate: \$650.00.

You will be presented with a copy of the Property Tax/Rent Rebate application exactly as filed.

As a side note, some individuals struggle with checking their rebate status because they are not entering the correct information. You can use this copy of the application to fill in the necessary information.

The image shows a screenshot of the '2022 Property Tax/Rent Rebate Application' form. It includes a header with the Pennsylvania Department of Revenue logo and the title '2022 Property Tax/Rent Rebate Application'. Below this is a 'Taxpayer' section with fields for Name, Address, Phone Number, Email, Date of Birth, and Claimant SSN. A 'Summary' section follows, listing various income and deduction items with their corresponding amounts. The form is partially obscured by a large 'Print' watermark.

CONTACTING THE DEPARTMENT

COPIES OF PAPER APPLICATIONS OR TAX RECORDS

Pennsylvania tax records are confidential and may be released only to the taxpayer or pursuant to a release signed by the taxpayer. This is done by completing the REV-467, Authorization for Release of Tax Records. Unauthorized disclosure of tax information is a criminal offense. Carefully read the instructions on the reverse and fill out the form completely.

The PA Department of Revenue will accept only an original dated REV-467 signed by the taxpayer identifying the specific tax records and tax years.

NOTE:

- Corporate tax records are available for release only by a duly authorized officer.
- Partnership tax records are available for release only by a general partner.

LEGISLATIVE REQUESTS

If your constituent is requesting a complete copy of the application or tax records, we recommend that you use the REV-467 to make that request.

However, if your constituent is simply looking for the first and second page of the PA-1000, Property Tax/Rent Rebate application, the department will accept a completed and signed "Waiver of Confidentiality Provisions". In this scenario, the documents will be emailed to the legislative office making the request so long as that is indicated on the waiver. If no email address is provided, the records will be printed and mailed to the taxpayer.

IMPORTANT: The name and address on the REV-467 or the waiver must match what was on the original application (PA-1000) and the requestor must submit a copy of their current valid photo ID.

REV-467 LEV (02-14)

pennsylvania
DEPARTMENT OF REVENUE
BUREAU OF ADMINISTRATIVE SERVICES
DIRECTOR'S OFFICE
12TH FL STRAWBERRY SQ
HARRISBURG PA 17128-1200

**AUTHORIZATION
FOR RELEASE OF
TAX RECORDS**

PLEASE PRINT OR TYPE

Pennsylvania tax records are confidential and may be released only to the taxpayer or pursuant to a release signed by the taxpayer. Unauthorized disclosure of tax information is a criminal offense.
Completion of this form authorizes the PA Department of Revenue to release the tax return documents identified in Part II.
Carefully read the instructions on the reverse and fill out the form completely.

PART I - DESIGNATION OF INDIVIDUAL TO RECEIVE TAX RECORDS

1. Full Name of Designated Individual Telephone No.
2. Name of Individual, Firm or Agency
3. Street Address
4. City State ZIP Code

PART II - TAX RECORDS TO BE RELEASED (See Instructions on reverse side.)

1 Taxpayer's Name as Shown on Original Return	2 Tax ID No.	3 Tax	4 Record	5 Tax Period

6. Current Street Address of Taxpayer
City State ZIP Code

7. Street Address Used in Filing Returns
City State ZIP Code

PART III - CERTIFICATION
I certify that I:

☐ am the individual whose tax records are to be released.
☐ am a duly authorized corporate officer of the corporation for which tax records are to be released.
(Corporate Title)
☐ am a general partner of the partnership for which tax records are to be released.
☐ am empowered by a power of attorney on tax matters to request release of the tax records.
(See instructions on reverse side.)
☐ have been appointed as the executor or administrator of the will or estate of the deceased taxpayer whose tax records are to be released. (See instructions on reverse side.)

PLEASE SIGN AFTER PRINTING

Signature _____ Date MM/DD/YYYY

RESET FORM NEXT PAGE PRINT FORM

CONTACTING THE DEPARTMENT

RESPONDING TO A LETTER

If it is determined that additional information is needed, the department will send a request for information notice to the applicant. Letters can also be retrieved by creating a myPATH account for the customer.

We encourage that either the applicant or your office provides the requested documentation via **myPATH**. This is best way to serve your constituent as it will get the information into our system, indexes to the applicants account and into processing workflow.

COMMON CUSTOMER NOTICES

REQUEST FOR INFORMATION: The department will send a request for information if additional correspondence is needed to process the application. *Do not* submit an amended application if a request for information is received. Submit the requested information using one of the methods listed on the letter. However, we encourage the use of myPATH (see **USING myPATH** section).

ADJUSTMENT SUMMARY: The department will send an adjustment summary notice when we have changed the amount of the rebate being requested. Submit any documentation that will support the customers position on why the adjustment should not have occurred.

DENIAL LETTER: The department will send a denial notice when we fully deny a customer's application. Do not submit a duplicate application if the customer receives a notice of denial. The customer must appeal the decision by following the instructions on the denial notice. This notice may include an **adjustment summary notice** that provides a brief explanation of the changes.

BILLING NOTICE: When the department makes an adjustment to an application that is already paid, a billing notice is sent to the applicant. This notice will include an **adjustment summary notice** that provides a brief explanation of the changes. The customer can pay the balance due on myPATH or use the enclosed coupon. If the customer disagrees, they will need to submit any documentation that will support their position on why the adjustment should not have occurred.

USING myPATH TO RESPOND

To expedite processing of the correspondence, utilize the **Respond to a Letter** function on myPATH. Go to myPATH.pa.gov and then go to **Respond to a Letter** under the **Additional Services panel** and enter the letter ID and their social security number. This is the fastest and most efficient way to interact with the department. Once the information has been submitted, a confirmation number will be provided, and you can use this confirmation number when requesting information from the Office of Legislative Affairs.

FILE FORMATS SUPPORTED

Documents submitted electronically via myPATH must be converted to the following formats to be able to be uploaded: **PDF, jpeg, jpg, png, gif, tiff, or rtf**

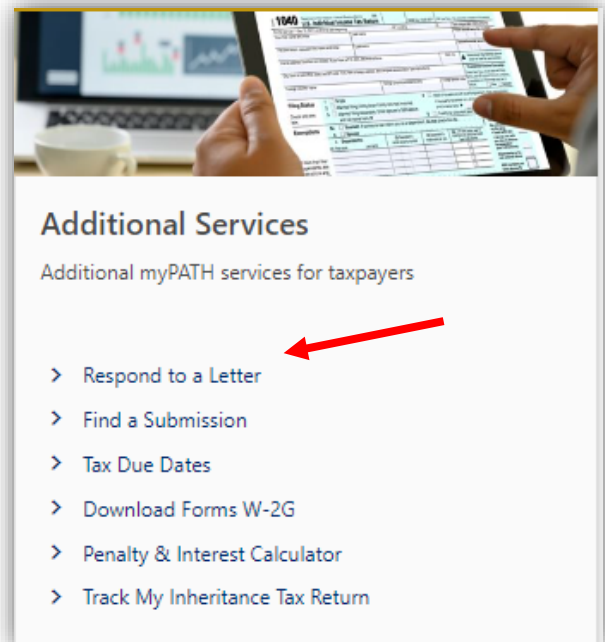
OTHER WAYS TO RESPOND

If you cannot use myPATH to submit the correspondence, you can fax or email the response to the department using the letter received as the cover page, via the following:

- Email: RA-RVBTPTRRFAX@pa.gov
- Fax Number: 717-783-5404

IMPORTANT: Documents submitted through the fax or email listed above must be converted to a PDF format. Also, a copy of the letter should be included with the submission to ensure the information is attached to the correct account.

NOTE: The Find a Submission option cannot be used to check the status of a response to a letter submitted through the Respond to a Letter feature. If an applicant calls either the Customer Experience Center or automated phoneline, we will not be able to provide a status on a submission until it is posted in our system.



CONTACTING THE DEPARTMENT

SUBMITTING LEGISLATIVE INQUIRIES

Legislative inquiries that are sent to the department will be processed through a new secure response system. Submission of the inquiry will still start via an email sent to (ra-revlegis@pa.gov). However, the method in which you view responses to those submissions will look slightly different. This new process will help to expedite the response time, provide better tracking of inquiries, and eliminate the need for multiple contacts. To ensure that your submissions are routed quickly and appropriately, we highly encourage you to use the steps below to confirm that your emails are properly formatted.

REQUIRED EMAIL FORMAT

SUBJECT LINE

The subject line of the email should start with one of the abbreviations listed below. Additionally, we suggest that you include the constituent's name and/or additional details for your reference later (ex. PIT - Bob Jones).

Tax Type/Program	Abbreviation
Personal Income Tax	PIT
Property Tax/Rent Rebate	PTRR
Sales Tax	Sales
Corporation Tax	Corp
Employer Withholding	Emp
New Business Registration	Regis
Tax Clearances	Clearances
Audit	Audit
Topic Not Listed	Other

BODY OF THE EMAIL

The body of the message should contain the following information, to help us best serve your request.

MESSAGE EXPLAINING THE ISSUE	Our constituent is looking for the status of their PIT return. They filed in April and haven't received their refund yet.
TAX YEAR or PERIOD IN QUESTION	2022
SSN, EIN, or PATH ID	123-45-6789
myPATH CONFIRMATION NUMBER (If known/Received when filing)	
CUSTOMER NAME (Taxpayer or business)	Bob and Mary Jones
ADDRESS (Used when filing)	123 Main Street Anytown, PA 17128
PHONE NUMBER and/or EMAIL (Used when filing)	XXX-XXX-XXXX BobJones@email.com
CURRENT ADDRESS (If different)	
CURRENT PHONE NUMBER and/or EMAIL (If different)	

Send

From ▾jsmith@email.com

To [RV_revlegis](mailto:RV_revlegis@pa.gov)

Cc

SubjectPIT- Bob Jones

Our constituent is looking for the status of their PIT return. They filed in April and haven't received their refund yet.

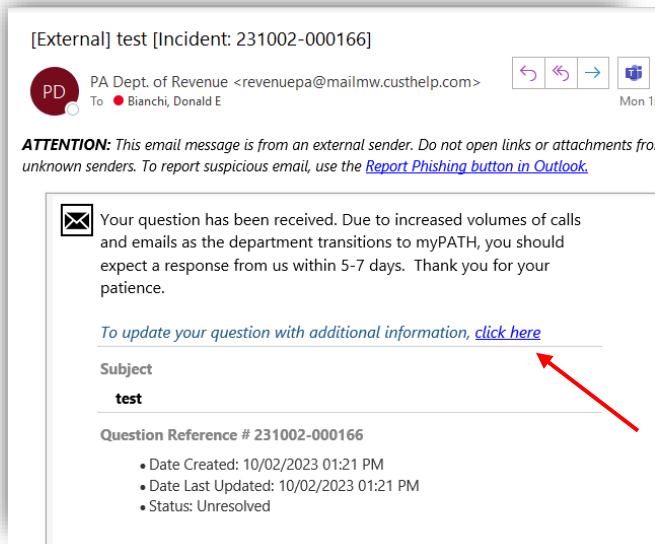
Tax Year: 2022
SSN: 123-45-6789
Name: Bob and Mary Jones
Address: 123 Main St, Anytown, PA 17128

John Smith | Legislative Aid
Phone: 717.555.1212 | Fax: 717.555.1213

CONTACTING THE DEPARTMENT

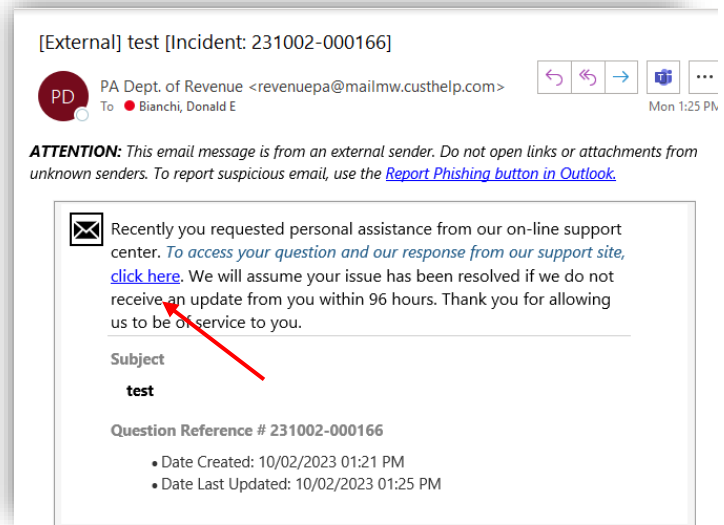
AFTER SENDING AN EMAIL

When an inquiry is submitted, you will now receive an email letting you know that your question has been received.



DOR RESPONSE

Once the inquiry is reviewed and addressed, you will receive an email letting you know that we responded.



UPDATE YOUR QUESTION/REVIEW A RESPONSE

To update your question or review the response, simply select the "click here" link in the email we sent. That will bring you to the Log In screen.

Customer Support Home Find Answers Submit a Question My Profile

Log in

If you already have an account, enter your username and password. If you did not yet create a password for your account, please select the "Forgot your username or password" link below.

Username

Password

Log In

[Forgot your username or need a new password?](#)

Create an Account

This secure communication channel allows taxpayers directly in touch with the Department of Revenue agents electronically, much like email but without the risk of compromising confidential taxpayer information. To establish secure and direct communication with department representatives, simply create a user account by providing basic information.

Create a New Account

First time users will need to create an account.
(See CREATE AN ACCOUNT)

Log in with your username and password once your account is created.

CONTACTING THE DEPARTMENT

LOGGING IN TO AN EMAIL RESPONSE

This is an example of what you will see when you log in to see a response.

Key areas to focus on:

SUBJECT: This area will display the subject line of the email you sent.
(Remember the more specific information you provide the easier it will be for you to quickly recognize the constituent inquiry.)

UPDATE THIS QUESTION: This area allows you to respond to the email. Additionally, you have the ability to attach documents, if applicable.

RESPONSE: This area is where you will see the response from the department. It also includes the date and time of the response.

CUSTOMER: This area will display your original email to the department. It also includes the date and time of the original email to the department.

ADDITIONAL DETAILS: This area shows you the Reference Number, Status, date Created, and date Updated.

Customer Support Home Find Answers Submit a Question My Profile

test

Update this question

Add additional information to your question

Attach additional documents to your question

Choose File No file chosen

Do you want a response?

Yes, please respond to my question

Submit

Communication History

Response Donald via Email 10/02/2023 01:25 PM

okay

Thanks for your inquiry,
Donald
Customer Experience Center

"DISCLAIMER"
Pursuant to the Pennsylvania Code 61 Pa. Code 3.4 and 3.5, this message is intended to supply general information to a taxpayer and should not be relied upon or used in tax appeals. Only written determinations issued by the Department of Revenue, Office of Chief Counsel, to a particular taxpayer based on specific facts are binding on the Commonwealth. Taxpayers and their representatives are reminded that discussion with Department of Revenue employees by telephone, letter, e-mail, or any other exchange of correspondence will not stop the running of time to file an appeal to the Board of Appeals.

Customer Donald E Bianchi via CSS Email 10/02/2023 01:21 PM

test

Donald Bianchi, CPA | Director
Pronouns: he/him
PA Department of Revenue | Customer Experience Center
PO Box 280610 | Hbg PA 17128-0610
Phone: 717.783.5686 | Fax: 717.772.9209
www.revenue.pa.gov

Our mission is to fairly, efficiently and accurately administer Pennsylvania tax and Lottery programs.

myREVENUE

Additional Details

Email Address	dbianchi@pa.gov
Reference Number	231002-000166
Status	Waiting
Created	10/02/2023 01:21 PM
Updated	10/02/2023 01:25 PM
Tax Category	myPATH - e-Services Portal

Print

CONTACTING THE DEPARTMENT

CREATE AN ACCOUNT

The first time you log into the system, you will need to create an account. You are required to provide six pieces of information marked by the *.

1. Username
2. Email Address
(Must be the email address used to submit the inquiry)
3. Password
4. First Name
5. Last Name
6. Daytime Phone Number

HINTS

If you want to share an account, you have the ability to include two alternate emails in your profile. However, if you chose this option, each email address will receive notification of the initial submissions and the departments responses.

Customer Support Home Find Answers Submit a Question My Profile

Create an Account

Username *

Email Address *

Password *

Verify Password (Note: Password is user selected) *

First Name *

Last Name *

Alternate Email 1

Alternate Email 2

Daytime Phone Number *

e-Signature User ID

Last 4 digits of SSN

Spouse's SSN

Last 4 digits of EIN

Create Account

YOUR ACCOUNT

Below is an example of what you will see when you login to your profile. This screen will display the four most recent emails sent.

Customer Support Home Find Answers Submit a Question My Profile

Account Overview

? Questions

Your Recently Submitted Questions

Subject	Reference #	Status	Date Created
PIT - Notice	231004-000142	Unresolved	10/04/2023
Legislative test	231003-000255	Waiting	10/03/2023
eSignature/eTIDES	231003-000017	Waiting	10/03/2023
test	231002-000166	Waiting	10/02/2023

[See all questions](#)

SUBJECT:

Displays the subject line of your email. This is why it is important to be specific.

REFERENCE #:

This lists the reference number for each email you sent.

STATUS:

- Unresolved: waiting for the department to respond.
- Waiting: The department has responded to your email.

DATE CREATED:


Records the date the email was created.

CONTACTING THE DEPARTMENT

To see all the emails, you have sent to date, click the ***See all questions*** hyperlink.

[Customer Support Home](#) [Find Answers](#) [Submit a Question](#) [My Profile](#)

Account Overview

 **Questions**

Your Recently Submitted Questions

Subject	Reference #	Status	Date Created
PIT - Notice	231004-000142	Unresolved	10/04/2023
Legislative test	231003-000255	Waiting	10/03/2023
eSignature/eTIDES	231003-000017	Waiting	10/03/2023
test	231002-000166	Waiting	10/02/2023

[See all questions](#)

You will then be presented with a ***Support History*** screen showing all transactions.

[Customer Support Home](#) [Find Answers](#) [Submit a Question](#) [My Profile](#)

Advanced Search

Search

Search your Support History

Results **1 - 10** of **42**

Support History

Subject	Reference #	Status	Date Created
PIT - Notice	231004-000142	Unresolved	10/04/2023
Legislative test	231003-000255	Waiting	10/03/2023
eSignature/eTIDES	231003-000017	Waiting	10/03/2023
test	231002-000166	Waiting	10/02/2023
Hello	230504-000299	No Response Required	05/04/2023
Hello	221201-000143	Waiting	12/01/2022
Hello	221013-000542	Waiting	10/13/2022
help	220929-000086	No Response Required	09/29/2022
TEST	220216-000197	Waiting	02/16/2022
TEST	220120-000371	No Response Required	01/20/2022

1 [2](#) [3](#) [4](#) [5](#) [Next >](#)

CONTACTING THE DEPARTMENT

WAIVER OF CONFIDENTIALITY PROVISIONS FORM

A signed "[Waiver of Confidentiality Provisions \[PDF\]](#)" form will be required to discuss applicant's personally identifiable information with legislative offices regarding constituent inquiries. The waiver requirement is to maintain the security of personally identifiable information and abide by IRS confidentiality rules. General non-taxpayer specific questions will not require a waiver.

A waiver should be attached to your email to the Revenue Office of Legislative Affairs when making an inquiry.

If a valid waiver is on file for a taxpayer, subsequent inquiries associated with the "reason for contact" will not require a new waiver. *(This is why it is important to log back into the inquiry system and update a previous inquiry.)*

BEST PRACTICES

Under "Taxpayer Information", enter:

- The **Name/Entity** should be the name as listed on the tax return/application for an individual and the legal business name for an entity.
- The **Contact Phone** should be the best phone number for the department to contact the taxpayer if we have questions.
- The **Address** should be the address listed on the tax return/application. If the taxpayer needs to change their address, please include that information when contacting the department.
- Provide the complete **SSN/EIN**.

Under "Legislative Office Information", enter:

- The **Name/Leg Office** to receive information can be "Representative/Senator John Smith's office".
- Using the check boxes indicate on the waiver if your **Legislative Office prepared the application**.
- Both the "**Reason for Contact**" and "**Relevant Tax Period & Tax Type**" need to be filled in.

Under "Taxpayer Signature", enter:

- Only one (1) of the taxpayers on a jointly filed return/application needs to sign the waiver.

Pennsylvania Department of Revenue

WAIVER OF CONFIDENTIALITY PROVISIONS

Taxpayer Information

Name/Entity: _____

Contact Phone: _____

Address: _____

SSN/EIN (Please Provide in Full): _____

I/We acknowledge that I/we understand that tax information is governed by Federal and State confidentiality laws. I/We wish to allow the listed party below access to this tax information for the specified time period and for the stated reason. By signing this waiver I/we acknowledge that I/we specifically authorize the Pennsylvania Department of Revenue to reveal confidential tax information to the named representative below, for the purpose of assistance with the issue described below.

Legislative Office Information

Name/Leg Office: _____

Contact Phone: (____) _____

The Legislative Office prepared the application: Yes ☐ No ☐

Reason for Contact/Issue to be Discussed (Please provide full detail): _____

Relevant Tax Period & Tax Type: _____

Taxpayer Signature

Taxpayer 1 Sign _____

Taxpayer 1 Print _____ Date _____

Taxpayer 2 Sign _____

Taxpayer 2 Print _____ Date _____

IMPORTANT: If you file a Property Tax/Rent Rebate via myPATH and you indicate that your office was the preparer, you will not need to include a waiver form when submitting your inquiry.

NOTE: If you are unable to provide a signed waiver. The ROLA will contact the taxpayers directly to either resolve the situation or get needed details to properly follow-up.

RESOURCES

- [PTRR FORMS ORDERING](#)
- [PTRR FORMS GUIDE](#)

RESOURCES

The Department of Revenue has created several resources to help Legislative Offices serve their constituents. These documents along with other information can be easily located on the department's [Office of Legislative Affairs webpage](#).

RESOURCE	DESCRIPTION
Property Tax/Rent Rebate Talking Points [PDF]	This document provides talking points to explain the Property Tax/Rent Rebate expansion that takes effect in January of 2024.
REV-1900	This document provides a one-page summary of the program that can be printed and given to constituents. It provides basic eligibility information and guidance on the documentation needed when applying.
PTRR Quick Tips	This document was developed to give legislative staff a single document that provides eligibility criteria, summary of the various forms used when filling, how to file the application, how to check rebate status, and what to do if information is requested by the department.
Proof Document Checklist	This is a three-page document designed to help legislative staff and constituents with gathering the information needed when applying.

How to use

The above resources are in a PDF format so they can be printed and handed or emailed to the prospective applicant, included in e-newsletters, or posted on the legislator's webpage or social media channels.

REVENUE411 VIDEOS

Filing a PA-1000 Property Tax/Rent Rebate Application	https://youtu.be/3p-UnjCNpXM
Responding to a Letter	https://www.youtube.com/watch?v=Qb_hx6cGI-g
Where's My Rebate	https://youtu.be/dIO3rg3gNiE

How to use

These videos are available on the CWOPA YouTube page and can easily be linked to the legislator's website, included in e-newsletters, or posted on social media channels.

LEGISLATIVE TRAINING VIDEOS

The annual virtual training session with a Q&A follow-up for legislative staffers will be posted to the department [Office of Legislative Affairs \(pa.gov\)](#) webpage. During this session we cover eligibility requirements for the program, electronic filing and services, common errors, helpful tips, and resources available for assistance. This video is a great resource for new staffers or volunteers that are employed during the year or for existing staffs that could not attend the live session.

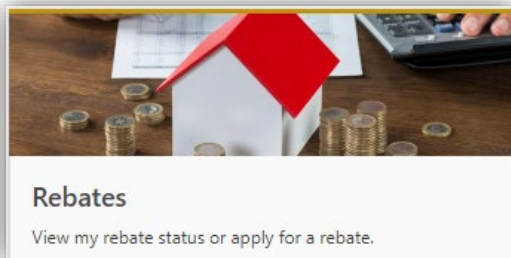
RESOURCES

PTRR FORMS ORDERING

To help reduce the cost to state government we are asking legislative offices to file PTRR applications online via our myPATH portal. You don't have to login to file the application and you will receive a confirmation code as proof of filing.

SPANISH FORMS

A Spanish version of the PA-1000 instruction booklet is available on our website (www.pa.gov/ptrr). In addition, a Spanish version of the PA-1000 application will be available on the Rebate panel of our myPATH online portal.



HOW TO OBTAIN FORMS

To obtain forms, there are various options available to your office. To best help your office and your constituent we are providing the listing in order of best service.

1. File via myPATH:
myPATH.pa.gov
2. Download and print the form from our website:
www.pa.gov/ptrr
3. Order Forms Online to be mailed to you:
https://www.myorderdesk.com/SignIn/?Provider_ID=1514010
4. Email Requests for Forms:
ra-forms@pa.gov
5. Automated 24-hour Forms Ordering Message Service:
1-800-362-2050.
6. Written Requests: PA DEPARTMENT OF REVENUE
TAX FORMS SERVICE UNIT
1854 BROOKWOOD STREET
HARRISBURG PA 17104-2244

PTRR FORMS GUIDE

The following forms are available on the department's website at ([Property Tax/Rent Rebate Program Forms \(pa.gov\)](http://Property Tax/Rent Rebate Program Forms (pa.gov))). However, we recommend that you use the online application available at myPATH.pa.gov.

FORM	DESCRIPTIONS
PA-1000	PTRR application form
PA-1000 Booklet	Pennsylvania Property Tax or Rent Rebate Program Instruction Booklet
PA-1000 Booklet (ESPAÑOL)	Pennsylvania PTRR Program Instruction Booklet -- Spanish Version
PA-1000 RC	Rent Certificate and Rental Occupancy Affidavit. (This is required for all applying renters.)
PA-1000 Schedule A	Used if applicant owned more than one home during the application year or passed away.
PA-1000 Schedule B/D/E	<ul style="list-style-type: none"> • (B) Used if applicant was a widow or widower age 50 to 64 and remarried during the application year • (D) Used when renter receives cash public assistance • (E) Used when part of the homestead was for purposes other than residence such as an in-home business or rented a portion of their residence.
PA-1000 Schedule F/G	<ul style="list-style-type: none"> • (F) Used to prorate taxes or rent when more than one eligible person is on the deed or lease • (G) Used to annualize income of deceased applicants
PA-1000 PS	Physician's Statement of Permanent and Total Disability
DEX-41	Application for Property Tax/Rent Rebate due the Decedent
REV-65	Board of Appeal Petition Form

APPENDIX

- **WAIVER OF CONFIDENTIALITY PROVISIONS
FORM**
- **PHILADELPHIA TAX STATEMENT**
- **PROOF DOCUMENT CHECKLIST**

APPENDIX

WAIVER OF CONFIDENTIALITY PROVISIONS FORM

As of January 1, 2018, a signed "[Waiver of Confidentiality Provisions \[PDF\]\(opens in a new tab\)](#)" form will be required to discuss taxpayer personally identifiable information with legislative offices regarding constituent inquiries. The waiver requirement is to maintain the security of personally identifiable information and abide by IRS confidentiality rules. General non-taxpayer specific questions will not require a waiver.



Pennsylvania
Department of Revenue

WAIVER OF CONFIDENTIALITY PROVISIONS

Taxpayer Information

Name/Entity: _____

Contact Phone: _____

Address: _____

SSN/EIN (Please Provide in Full): _____

I/We acknowledge that I/we understand that tax information is governed by Federal and State confidentiality laws. I/We wish to allow the listed party below access to this tax information for the specified time period and for the stated reason. By signing this waiver I/we acknowledge that I/we specifically authorize the Pennsylvania Department of Revenue to reveal confidential tax information to the named representative below, for the purpose of assistance with the issue described below.

Legislative Office Information

Name/Leg Office: _____

Contact Phone: (____) _____

The Legislative Office prepared the application: Yes ☐ | No ☐

Reason for Contact/Issue to be Discussed (Please provide full detail):

Relevant Tax Period & Tax Type:

Taxpayer Signature

Taxpayer 1 Sign

Taxpayer 1 Print

Date

Taxpayer 2 Sign

Taxpayer 2 Print

Date

APPENDIX

PHILADELPHIA TAX STATEMENT

The department created the Philadelphia Tax Statement for myPATH applicants for Legislative Offices to have a document to include as an attachment for tax bills with their City of Philadelphia residents myPATH application. We encourage you to print this page and save it to your computer for easy use.



Pennsylvania
Department of Revenue

PHILADELPHIA TAX STATEMENT FOR myPATH

This applicant for a Property Tax / Rent Rebate is a resident of the City of Philadelphia and is not required to submit their paid tax receipts since the city has provided the required documentation to the department.

2025-01

APPENDIX

PROOF DOCUMENT CHECKLIST

A proof document checklist was created to help understand which documents will be needed to submit with the application for a rebate. We encourage saving the document to your computer and printing it to use when completing an application.



Pennsylvania
Department of Revenue

PTRR Proof Document Checklist

First Time Filer:

Were you or your spouse 65 years or older on December 31 of the application year? Y N

☐ If yes, you must submit proof of age (see table below for acceptable proof of age)

Were you a widow/widower and 50-64 years old by December 31 of the application year? Y N

☐ If yes, you must submit proof of age (see table below for acceptable proof of age)

☐ If yes, you must submit a copy of your spouse's death certificate

Were you permanently disabled and 18-64 years old by December 31 of the application year? Y N

☐ If yes, you must submit proof of age (see table below for acceptable proof of age)

☐ If yes, you must submit proof of permanent disability (see table below for acceptable proof of disability)

*If you were denied Social Security disability, you do not qualify under the permanently disabled category

NOTE: If you selected "No" for all three of the above questions, you are not eligible for a rebate.

Are you completing an application for Property Tax/Rent Rebate due a decedent? Y N

☐ If yes, you must submit a completed DEX-41

NOTE: To determine if a deceased individual is eligible for a rebate, the application must also include an annualized income amount in the calculation of total household income. See Schedule G, specifically the instructions for Line 11g, for information on the calculation of annualized income to be included in household income.

A copy of the death certificate must also be included with the application.

Acceptable Proof of Age:

- 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 shown)
- Military Discharge Paper (if age shown)
- Medicare Card
- PACE/PACENET Card
- Passport

Acceptable Proof of Permanent 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 the PA-1000 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.

2025-01



Pennsylvania
Department of Revenue

PTRR Proof Document Checklist

Rebate Type:

Were you a property owner the entire application year?	Y	N
<input type="checkbox"/> If yes, you must submit proof of real estate taxes paid (see table below for acceptable proof of taxes paid).		
Were you a renter the entire application year?	Y	N
<input type="checkbox"/> If yes, you must submit a completed PA-1000 Schedule RC (see table below for acceptable proof of rent paid).		
Were you an owner/renter during the application year?	Y	N
<input type="checkbox"/> If yes, you must submit proof of both real estate taxes and a completed PA-1000 Schedule RC.		

NOTE: If you selected "No" for all three of the previous questions, you are not eligible for a rebate.

Acceptable Proof of Rent Paid:

A renter must submit a fully completed PA-1000 RC, Rent Certificate, filled out by the landlord(s), for each place they rented during the year. The landlord or their authorized agent should complete Lines 1 through 8 and complete the Landlord's Oath.

If the renter cannot get their landlord complete the Landlord's Oath, a completed PA Rent Certificate along with the notarized Occupancy Affidavit must be included.

Alternatively, they can submit a completed PA Rent Certificate along with copies of their rent receipts for each period in which they paid the rent. However, the receipts must include the landlord or agent's signature, the full amount of rent paid, the applicant's name, and the complete address of the rental property. Rent receipts will not be accepted on their own.

Acceptable Proof of Taxes Paid:

- If you cannot provide a receipted copy of your property tax bill, the department will accept a copy of the tax bill, along with a copy of both sides of the cancelled check used to pay your taxes.
- If your name does not appear on the tax bills, proof of ownership must be submitted. Examples include a copy of the deed, trust, will or decree of distribution.
- If the address is not on the receipted bill or mortgage statement, you must also submit a letter from your tax collector or mortgage company verifying your home address.
- If there are multiple owners listed on the tax bills (other than the spouse or minor child). You will need to complete a PA-1000 Schedule F.

IMPORTANT: Required documents must be submitted with the application. If you are filing electronically myPATH will accept the following file types: pdf, jpeg, jpg, png, gif, and tiff. If your documents are not able to be electronically uploaded, you will have to file a paper application.



File online with ease-
Scan here to learn how!

APPENDIX



Pennsylvania
Department of Revenue

PTRR Proof Document Checklist

For your convenience, the following questions pertaining to income are organized in the order that the income should be reported on the PA-1000 application.

Did you receive any of the following income during the application year?

Social Security, SSI, and/or SSP	Y	N
<input type="checkbox"/> If yes and you are using a PA address, you are not required to submit proof of this income		
<input type="checkbox"/> If yes and you are not using a PA address, you must submit a copy of your SSA-1099		
Railroad Retirement Tier 1 Benefits	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your RRB-1099		
Pension, an Annuity, or an IRA Distribution	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your 1099-R		
Railroad Retirement Tier 2 benefits	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your RRB-1099		
Interest income	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your 1099-INT or a copy of your PA-40		
Dividend income	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your 1099-DIV or a copy of your PA-40		
Gain (or a Loss) on the Sale or Exchange of Property	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your PA-40 Schedule D or a copy of your RK-1		
Income (or a Loss) from Rent, Royalty, Patents, or Copyrights	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your PA-40 Schedule E or a copy of your RK-1		
Income (or a Loss) from Business or Farming	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your PA-40 Schedule C, PA-40 Schedule F, or a copy of your RK-1		
Wages, salaries, bonuses, and/or commissions	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your W-2 or a copy of your PA-40		
Income from an Estate or Trust	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your RK-1 or a copy of your PA-40 and Schedule J		
Gambling/Lottery winnings (including PA Lottery winnings, prize winnings, and the value of other prizes)	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your W-2G, Win/Loss statement, PA-40 or other statements verifying the income/cash value of the income received		
Inheritance, alimony, and/or spousal support	Y	N
<input type="checkbox"/> If yes, you must submit proof of the income received		
Cash Public Assistance during the entire application year?	Y	N
<input type="checkbox"/> If yes, you are not eligible to apply for a rebate		
Cash Public Assistance during part of the application year?	Y	N
<input type="checkbox"/> If yes, you must submit copies of your Department of Human Services cash assistance statements		
Unemployment compensation	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your UC-1099-G		
Workers' compensation	Y	N
<input type="checkbox"/> If yes, you must submit proof of the income received		
Insurance Benefits - Loss of Time, Disability, and/or Life (may exclude the first \$5,000 of death benefit payments)	Y	N
<input type="checkbox"/> If yes, you must submit proof of the income received		
Benefit Payments from the Federal Civil Service Retirement System that are included in your eligibility income?	Y	N
<input type="checkbox"/> If yes, you must submit a copy of your 1099-R and you should report the amount listed on the PA-1000.		

IMPORTANT: If the customer does not have supporting documentation to verify income received, an explanation should be submitted with the application.

2025-01



revenue.pa.gov/videos



[@parevenue](https://twitter.com/parevenue)



facebook.com/padepartmentofrevenue



linkedin.com/company/parevenue



Pennsylvania
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