



2025

2505010054

OFFICIAL USE ONLY

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

Your Social Security Number

Spouse's Social Security Number

PLEASE WRITE IN YOUR SOCIAL SECURITY NUMBER(S) ABOVE

Last Name

First Name

MI

First Line of Address

Second Line of Address

City or Post Office

State

ZIP Code

*** CODES
REQUIRED**

Spouse's First Name

MI

County Code

School District Code

Country Code

Claimant's Birthdate

Spouse's Birthdate

Daytime Telephone Number

II Fill in one oval for 1 and 2.

1. I am filing for a rebate as a:

☐ P. Property Owner – See instructions

☐ R. Renter – See instructions

☐ B. Owner/Renter – See instructions

2. I Certify that as of Dec. 31, 2025, I am (a):

☐ A. Claimant age 65 or older

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

☐ C. Widow or widower, age 50 to 64

☐ D. Permanently disabled and age 18 to 64

3. Deceased:

☐ Claimant

Date of death _____

☐ Spouse

Date of death _____

Dollars

Cents

III TOTAL INCOME received by you and your spouse during 2025

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

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

6. Total Benefits from Pension, Annuity, IRA Distributions, and Railroad Retirement Tier 2 (Do not include federal veterans' disability payments or state veterans' payments.) 6.

7. Interest and Dividend Income 7.

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

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

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

Other Income.

11a. Salaries, wages, bonuses, commissions, and estate and trust income. 11a.

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

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

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

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

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

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

12. Claimants with Federal Civil Service Retirement System Benefits enter \$11,432 or \$22,864. See the instructions. 12.

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

IMPORTANT: You must submit proof of the income you reported – See the instructions on Pages 7 to 9.



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PA-1000 2025 04-25 (FI)

Your Social Security Number

Your Name: _____

PROPERTY OWNERS ONLY14. Total 2025 property tax. Submit copies of receipted tax bills. 14. 15. Property Tax Rebate. Enter the maximum standard rebate amount from the table for your income level here: () Compare this amount to line 14 and enter the lesser amount to the right. 15. **RENTERS ONLY**16. Total 2025 rent paid. Submit PA Rent Certificate 16. 17. Multiply Line 16 by 20 percent (0.20) 17. 18. Rent Rebate. Enter the maximum rebate amount from the table for your income level here: () Compare this amount to line 17 and enter the lesser amount to the right. 18. **OWNER – RENTER ONLY**19. Property Tax/Rent Rebate. Enter the maximum rebate amount from the table for your income level here: () Compare this amount to the sum of Lines 15 and 18 and enter the lesser amount to the right. 19.

DIRECT DEPOSIT. Banking rules do not permit direct deposits to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 20, 21, and 22. The department will mail you a paper check. If your rebate will be going to a bank account within the U.S., you have the option to have your rebate directly deposited. If you want the department to directly deposit your rebate into your checking or savings account, complete Lines 20, 21, and 22.

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

Checking	<input type="checkbox"/>
Savings	<input type="checkbox"/>

21. Routing number. Enter in boxes to the right. 21. 22. Account number. Enter in boxes to the right. 22. 23.
Enter the amount from Line 13 of the claim form on this line and circle the corresponding Maximum Rebate amount for your income level.**REBATE TABLE**

INCOME LEVEL	Maximum Rebate
\$ 0 to \$ 8,550	\$1,000
\$ 8,551 to \$16,040	\$ 770
\$16,041 to \$19,240	\$ 460
\$19,241 to \$48,110	\$ 380

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

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

Claimant's Signature	Date	Witnesses' Signatures: If the claimant cannot sign, but only makes a mark.	
		1.	
Spouse's Signature	Date	2.	
PREPARER: I declare that I prepared this return, and that it is to the best of my knowledge and belief, true, correct, and complete.		Name of claimant's power of attorney or nearest relative. Please print.	
Preparer's Signature, if other than the claimant	Date	Telephone number of claimant's power of attorney or nearest relative.	
Preparer's Name. Please print.		Home address of claimant's power of attorney or nearest relative. Please print.	
Preparer's telephone number		City or Post Office	State ZIP Code

Claim filing deadline – June 30, 2026**You can call 1-888-728-2937 after June 1 to verify the status of your claim.**