

# PENNSYLVANIA PROPERTY TAX or RENT REBATE PROGRAM 2025





Pennsylvania  
Department of Revenue

BUREAU OF INDIVIDUAL TAXES  
HARRISBURG PA 17128-0503  
revenue.pa.gov

PA-1000 Booklet 04-25

## APPLICATION INSIDE

	INCOME	MAX. REBATE
<b>HOMEOWNERS AND RENTERS</b>  	\$ 0 to \$ 8,550	\$1,000
	\$ 8,551 to \$ 16,040	\$ 770
	\$16,041 to \$ 19,240	\$ 460
	\$19,241 to \$ 48,110	\$ 380

FILE YOUR APPLICATION ONLINE



Property Tax/Rent Rebate Program applications can now be submitted online via the Department of Revenue's myPATH portal at [myPATH.pa.gov](https://myPATH.pa.gov).

### NOTE

*Applicants can exclude one-half of all Social Security income.*

### IMPORTANT DATES

Application deadline: **JUNE 30, 2026**

Rebates begin: **EARLY JULY, 2026**

**NOTE:** The department may extend the application deadline if funds are available.



Benefits Older Pennsylvanians.  
Every Day.

## Rebates for eligible seniors, widows, widowers and people with disabilities.



# PENNSYLVANIA PROPERTY TAX or RENT REBATE PROGRAM 2025

## WHAT'S NEW

**Governor Josh Shapiro** during his first year in office signed into law a historic expansion of the Property Tax/Rent Rebate (PTRR) program, which means more Pennsylvanians now qualify — and at the same time — the vast majority who qualified in prior years are seeing their rebates increase. This was the first time the program was expanded since 2006. The expansion:

- Increased the maximum standard rebate to \$1,000.
- Increased the income cap for both homeowners and renters.
- Increased the income cap to grow with inflation each year moving forward.

This final provision is working as intended and the income limits for the PTRR program have again increased for this application year. This ensures the program keeps up with rising prices and remains impactful for older Pennsylvanians and residents with disabilities.

Additionally, with the recent expansion of the program, individuals who are a resident stockholder of a cooperative housing corporation, such as a condominium, should file as either an owner/renter, or as a renter. Please see the additional instructions on Pages 4, 11, and 12.

## WHAT IS THE PROPERTY TAX/RENT REBATE PROGRAM?

A program that supports homeowners and renters across Pennsylvania by providing rebates on property taxes or rent paid in the prior year.

## AM I ELIGIBLE?

The program benefits income-eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older.

HOMEOWNERS AND RENTERS	
Income	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

## ELECTRONIC PTRR FILING

Pennsylvanians can submit a Property Tax/Rent Rebate application online using myPATH at [mypath.pa.gov](https://mypath.pa.gov). It's free to use and benefits include:

- Faster processing and direct deposit
- Error-reducing automatic calculators

- Ability to upload required documents
- Security features to safeguard sensitive information
- User-friendly features not available when filing by paper

## CHECK APPLICATION STATUS

You can check the status of a rebate online using myPATH at [mypath.pa.gov](https://mypath.pa.gov) or by calling 1-888-PATAxes (728-2937).

If you include a valid phone number on your application, you will receive updates automatically. The department will make automated phone calls to advise when your claim is received and again when your claim is approved for payment. These calls begin around April.

## DIRECT DEPOSIT

Get your rebate faster with direct deposit. See Pages 11 and 12 for details.

## BEFORE YOU BEGIN

### STATE SUPPLEMENTARY PAYMENT RECIPIENTS

The State Supplementary Payment (SSP) is not included on your SSA-1099 form. The Department of Human Services will issue annual statements to verify your SSP benefit. SSP is still considered reportable income. As with other Social Security income, only half of the SSP income needs to be included on Line 4 of the Property Tax/Rent Rebate claim form.

### SOCIAL SECURITY RECIPIENTS WITH PA ADDRESSES

If you were a Pennsylvania resident for all of 2025, you do not have to submit proof of your Social Security income including Social Security retirement and Supplemental Security benefits. The Social Security Administration provides Social Security income information to the PA Department of Revenue. The PA Department of Human Services will provide State Supplementary Payment information to the department.

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

### SOCIAL SECURITY RECIPIENTS WITHOUT PA ADDRESSES

If your address in Social Security Administration records was not a Pennsylvania address for 2025, you must submit a copy of one of the following documents as proof of your 2025 Social Security income: Form SSA-1099 reporting your 2025 Social Security benefits, a statement from Social Security that reports the monthly or yearly Social Security/Supplemental Security Income benefits you received during 2025, or a bank statement showing the amount of Social Security/Supplemental Security Income benefits deposited into your account during 2025.

### PHILADELPHIA RESIDENTS

Please read the special filing instructions on Page 10.

## ELIGIBILITY REQUIREMENTS

You are eligible for a Property Tax/Rent Rebate for claim year 2025, if you meet the requirements in each of the three categories below:

### CATEGORY 1 – TYPE OF FILER

- You were 65 or older as of Dec. 31, 2025;
- You were not 65, but your spouse who lived with you was 65 or older as of Dec. 31, 2025;
- You were a widow or widower during all or part of 2025 and were 50 or older as of Dec. 31, 2025; or

- You were permanently disabled and 18 or older during all or part of 2025, you were unable to work because of your medically determined physical or mental disability, and your disability is expected to continue indefinitely. If you received Supplemental Security Income (SSI) payments, you are eligible for a rebate if you meet all other requirements.

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

### CATEGORY 2 – ELIGIBILITY INCOME

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

Your total eligible annual household income, including the income that your spouse earned and received while residing with you, was \$48,110 or less in 2025.

You must report all items of income, except the nonreportable types of income listed on Pages 8 and 9, whether or not the income is taxable for federal or PA income tax purposes.

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

### CATEGORY 3 – OWNER, RENTER, OR OWNER/RENTER

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

#### OWNER

- You owned and occupied your home, as evidenced by a contract of sale, deed, trust, or life estate held by a grantee;
- You occupied your home (rebates are for your primary residence only); and
- You or someone on your behalf paid the 2025 property taxes on your home.

#### RENTER

- You rented and occupied a home, apartment, nursing home, boarding home, or similar residence in Pennsylvania;
- Your landlord paid property taxes or agreed to make a payment in lieu of property taxes on your rental property for 2025 (see Page 11); and
- You or someone on your behalf paid the rent on your residence for 2025.



## OWNER/RENTER

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

**CAUTION:** As a renter, if you received cash public assistance during 2025, you are not eligible for any rebate for those months you received cash public assistance. Please complete a PA-1000 Schedule D (enclosed in this booklet).

**IMPORTANT:** 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, and your property taxes are less than \$1,000, you should file as a renter, not as an owner/renter.

### PROOF DOCUMENTS THAT FIRST TIME FILERS MUST SUBMIT

**IMPORTANT:** Please send photocopies, since the department cannot return original documents. Print your Social Security number (SSN) on each proof document that you submit with your claim form.

- If you are age 65 or older, provide proof of your age.
- If you are under age 65 and your spouse is age 65 or older, provide proof of both your and your spouse's age.
- If you are a widow or widower age 50 to 64, provide proof of your age and a photocopy of your spouse's death certificate.
- If you are permanently disabled, age 18 to 64, you must provide proof of your age and proof of your permanent disability.

## PROOF OF AGE

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

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

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

- Medicare card
- PACE/PACENET card
- Passport

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

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

## PROOF OF DISABILITY

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

**IMPORTANT:** The Physician's Statement of Permanent Disability cannot be used if you were denied Social Security disability. The Department of Revenue has the legal authority to require additional evidence that you are permanently disabled and eligible for a rebate.

## HOUSEHOLDS WITH MORE THAN ONE QUALIFIED CLAIMANT

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

## DECEASED CLAIMANT

To be eligible for a rebate, the claimant must have lived at least one day of a claim year, owned and occupied and paid taxes or rented and occupied and paid rent for the claim year during the time period the claimant was alive. The property tax paid for a deceased claimant will be prorated based upon the number of days the claimant lived during the claim year. See Schedule A for the calculation of the prorated property tax rebate.

To determine if a deceased claimant is eligible for a rebate, a deceased claimant's claim form 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 claim form.

A surviving spouse, estate or personal representative may file a claim on behalf of a deceased claimant. 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. Please see sections entitled SURVIVING SPOUSE, AN ESTATE, and PERSONAL REPRESENTATIVE for details.

### **SURVIVING SPOUSE**

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

OR

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

The surviving spouse should print his/her name, address, and Social Security number (SSN) in Section I, and follow the filing instructions. The surviving spouse should furnish proof required for a first time filer. Do not use the label the department sent to the decedent in the booklet. The surviving spouse should enter the deceased spouse's SSN and name in the spouse information area, and fill in the oval in box 3 on the claim form next to "Spouse" and fill in the date of death.

### **AN ESTATE**

The executor or the administrator of the claimant's estate may file the claim and submit a Short Certificate showing the will was registered or probated. When there is no will and there are assets (an estate), submit a copy of the Letters of Administration. A Short Certificate or Letters of Administration can be obtained from the county courthouse where the death is recorded. The person filing on behalf of the deceased person must fill in the oval next to "Claimant" in box 3 of the claim form and provide the date of death. The person may sign on the claimant's signature line.

### **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 a claim on behalf of an eligible decedent. A decedent's personal representative must fill in the oval next to "Claimant" in box 3 of the claim form and provide the date of death, submit a copy of the decedent's death certificate, a DEX-41, Application for Refund/Rebate Due the Decedent, 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.

If a person dies after filing a claim 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 cases 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. The decedent's personal representative must submit a copy of the decedent's death certificate, a DEX-41, Application for Refund/Rebate Due the Decedent, and a receipted copy of the claimant's funeral bill showing that the personal representative personally paid the funeral expenses in an amount that is greater than or equal to the amount of the Property Tax/Rent Rebate to the claimant is entitled.

The DEX-41, Application for Refund/Rebate Due the Decedent, can be obtained by visiting the department's website at [revenue.pa.gov](http://revenue.pa.gov) or by using one of the department's Forms Ordering Services found on Page 18.

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

### **PRIVACY NOTIFICATION**

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

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

## **PA - 1000 FILING INSTRUCTIONS**

### **SECTION I - SOCIAL SECURITY NUMBER, NAME, ADDRESS, AND RESIDENCE INFORMATION**

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

When completing the information in Section I, the following guidelines must be followed:

1. The claimant's SSN must be entered on the application. The spouse's SSN must also be entered if the claimant and spouse resided together for the entire year. Do not enter the spouse's SSN if they were deceased during the claim year.
2. Enter the claimant's name as last name, first name, and middle initial.
3. Enter the current address of the claimant (or the address where correspondence is to be delivered). This should match the address on the tax bills or the current rental address; if not, an explanation must be included. There are two lines for entering an address. For the First Line of Address, enter the street address. If the address has an apartment number (APT), suite (STE), floor (FL), or rural route number (RR), enter it after the street address. If the street address and the apartment number, suite, etc. do not fit on the First Line of Address, enter the street address on the Second Line of Address and the apartment number, suite, etc. on the First Line of Address. For the Second Line of Address, enter the post office box, if applicable. If there is no post office box, leave the Second Line of Address blank.

The U.S. Postal Service prefers that the actual delivery address appears on the line immediately above the city, state, and ZIP code.

On the third line, enter the city or post office. If either exceeds 14 letters, use the approved postal abbreviation. Also enter the two-letter state abbreviation and five-digit ZIP Code.

4. If the spouse is deceased during the claim year, fill-in completely the oval in box 3 of the claim form next to "Spouse" and provide the date of death. This is especially important if the spouse's name still appears on the tax bill (whether living or deceased).
5. Enter the two-digit county and five-digit school district codes indicating where the claimant resided as of Dec. 31 of the claim year (see pages 15 - 17). If you do not know the name of the county or school district where you reside, you can either check the county and school property tax bills used to complete this

claim, or you can obtain this information from the Online Customer Service Center at [revenue.pa.gov](https://revenue.pa.gov).

6. If the address is in the United States, you are not required to enter the country code. If the current mailing address is in another country but you are claiming a rebate because you lived at least part of the year in Pennsylvania and meet the eligibility requirements of the program, you must enter the alphabetic abbreviation for the country. A list of country codes can be found at [irs.gov/e-file-providers/country-codes](https://irs.gov/e-file-providers/country-codes).
7. Enter the birth date of all claimants. A claimant must provide their birth date, and if applicable, their spouse's birth date, and name.
8. A daytime telephone number should be provided. The department will make automated phone calls to advise when applications are received and again when they are approved for payment.

## SECTION II - FILING STATUS CATEGORIES

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

**(P) Property Owners:** Fill in this oval if you owned and occupied your home for all or part of 2025 and did not rent for any part of the year.

**(R) Renters:** Fill in this oval if you rented and occupied your residence for all or part of 2025.

**(B) Owner/Renter:** Fill in this oval if you owned and occupied your residence for part of 2025, and also rented and occupied another residence for the rest of 2025, or if you owned your residence and rented the land where your residence is located.

**EXAMPLE:** John pays property taxes on a mobile home that he owns and occupies. His mobile home is on land that he leases. John may claim a property tax rebate on the mobile home and a rent rebate on the land. See Pages 9, 10, and 11 for documents you must send as proof of property taxes or rents paid.

**Line 2 - Certification.** Please read each description and select the type of filer that applies best to your situation as of Dec. 31, 2025. A surviving spouse age 50 to 64 is eligible for a rebate as a widow or widower, while a surviving spouse who is 65 or older can file as a claimant. A surviving spouse under 50 may be able to file a claim for a deceased claimant if the deceased was 65 or older. Please complete the claim form using your Social Security number, name and address, and supply all appropriate documentation.

- a. Claimant age 65 or older
- b. Claimant under age 65, with a spouse age 65 or older who resided in the same household (You must submit proof of your and your spouse's age the first time you file.)



- c. Widow or widower, age 50 to 65 (If your most recent marriage ended in divorce, you do not qualify as a widow/widower.)
- d. Permanently disabled and age 18 to 64

See Page 4 for acceptable proof of age documents.

**Line 3** - If you are filing on behalf of a decedent (a claimant who died during the claim year who otherwise would have been an eligible claimant under a, b, c, or d for Line 2 above), completely fill in the oval next to "Claimant" in box 3 of the claim form and provide the date of death.

If your spouse died "during the claim year" completely fill in the oval next to "Spouse" and provide the date of death.

A copy of the death certificate must be included with the claim form for each decedent.

### SECTION III - LINES 4 THROUGH 18

You must report the total household income you earned and/or received during 2025 for each category, which includes your spouse's income earned and/or received while residing with you.

All claimants must submit proof of annual income.

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

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

The department has the legal authority to require evidence of the income you report on your claim. The following lists the kinds of income you must report and the documents you must submit as proof of the reported income. You must include the income that your spouse received while residing with you. See Pages 8 and 9 for a list of the kinds of income that you do not need to report.

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

**Line 4** - Include one-half of your 2025 Social Security Benefits as shown in Box 5 of your benefit statement SSA-1099, one-half of your 2025 SSI, one-half of your 2025 Social Security Disability Income, and one-half of your 2025 State Supplementary Payment. No documentation is required, if using a PA address.

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

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

**Line 6** - Include the **gross** amount (not the taxable amount) of pensions, annuities, Individual Retirement Account distributions, Tier 2 Railroad Retirement Benefits, and Civil Service Disability Benefits. Do not include Black

Lung Benefits, federal veterans' disability payments, or state veterans' benefits. State veterans' benefits include service connected compensation or benefits of any kind provided to a veteran or unmarried surviving spouse paid by a commonwealth agency or authorized under the laws of the commonwealth. Submit photocopies of pension/annuity benefits statements along with other forms 1099 showing income for 2025.

**IMPORTANT:** Do not include rollovers from Individual Retirement Accounts and employer pensions. However, proof must be provided. Proof includes, but is not limited to, a federal Form 1099-R showing a rollover or other documentation indicating that the distribution was rolled into a new account.

If you have one or more distributions from annuity, life insurance, or endowment contracts reported on Form 1099-R that are included as interest income on your PA-40 Personal Income Tax Return, please write "Included as Interest Income on PA-40" across the top of any Form 1099-R for such distributions and include copies of all your Forms 1099-R with your claim form.

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

#### SUBMIT THE FOLLOWING:

- A copy of your federal Form 1040 Schedule B or your PA-40 Schedule A and/or B; or copies of any federal Forms 1099 you received; OR
- A copy of the front page of your PA or federal income tax return verifying the income reported on Line 7.

**IMPORTANT:** If you received capital gains distributions from a mutual fund, you must use PA Schedule B or the front page of your PA tax return to verify your income. If you have PA tax-exempt interest income, you must include federal Form 1040 Schedule B along with a copy of the front page of your federal tax return.

**Line 8** - Include gains or losses you realized from the sale of stocks, bonds, and other tangible or intangible property as well as any gains or losses realized as a partner in a partnership or shareholder in a PA S corporation. Do not include capital gains distributions from mutual funds required to be reported on Line 7.

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

PA Schedule RK-1, PA Schedule NRK-1, or federal Schedule K-1 that shows your gains or losses for each partnership or PA S corporation.

Submit a copy of your federal Form 1040 Schedule D, a copy of your PA-40 Schedule D, or copies of any federal Forms 1099 you received which will verify any gains or losses you realized. If you received capital gains distributions from mutual funds, do not include a copy of federal Form 1040 Schedule D. You must include a copy of your PA-40 Schedule D.

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

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

**Line 9** - Include net rental, royalty, and copyright income or loss realized during 2025 from property owned and rented to others, oil and gas mineral rights, royalties, or income received from a copyright as well as any net income or loss realized as a partner in a partnership or shareholder in a PA S corporation.

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

**IMPORTANT:** If you receive income from the rental of a portion of your own home, you must complete and submit a PA-1000 Schedule E (enclosed in this booklet). Submit a copy of your federal Form 1040 Schedule E, Part I, or PA-40 Schedule E from your income tax return. You may also submit photocopies of each PA Schedule RK-1, PA Schedule NRK-1, or federal Schedule K-1 that shows your net income or loss from rents, royalties, patents, and copyrights for each partnership or PA S corporation.

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

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

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

Submit a photocopy of each federal Form 1040 Schedule C or F, or PA-40 Schedule C or F from your income tax return. You may also submit photocopies of each PA Schedule RK-1, PA Schedule NRK-1, or federal Schedule K-1 that shows your income or loss for each business.

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

For each category of income on Lines 11a through 11g, you must submit proof, such as photocopies of Forms W-2, Department of Human Services cash assistance

statements, your federal or PA income tax returns, and any other documents verifying income.

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

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

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

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

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

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

**Line 11g.** - Miscellaneous income and annualized income amount. Include any income not identified above prior to the calculation of annualized income. If a claimant died during the claim year, an annualized income amount must also be included if there is no surviving spouse. To calculate the annualized income amount, complete Schedule G. When adding amounts for Line 3 of Schedule G, do not add any negative amounts reported on Lines 8, 9, or 10.

**Do not report the following income:**

- Medicare or health insurance reimbursements;
- Food stamps, surplus foods, or other such non-cash relief supplied by a governmental agency;
- Property Tax/Rent Rebate received in 2025;
- The amount of any damages due to personal injuries or sickness. Damages include Black Lung benefits and benefits granted under Section 306(c) of the Workers' Compensation Security Fund Act (relating to Schedule of Compensation for disability from permanent injuries of certain classes);
- Payments provided to eligible low-income households under the commonwealth's Low Income Home Energy Assistance Program;
- Payments received by home providers of the domiciliary care program administered by the Department of Aging, except those payments in excess of the actual expenses of the care;
- Disability income received by disabled children in the household;
- Federal veterans' disability payments or state veterans' benefits received by the veteran or unmarried surviving spouse;



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

**CAUTION:** If a claimant had significant income that is not typically received in equal amounts throughout the claim year, or if the number-of-days method does not accurately calculate the annualized income, the claim may be filed using an alternative method for determining the annualized income amount to be included on Line 11g. A worksheet must be included to show how the amount of annualized income was determined in those instances. The worksheet must clearly show how the income was determined and an explanation of the reason for deviating from the Schedule G method. Examples of when the claim would be filed using an alternative method would include instances where there is income from a one-time event such as a gain on the sale of stock, lump sum payments from an IRA or annuity, an amount is reported as an inheritance, or a payment is received as a beneficiary on a life insurance policy. Proof of the deviation from the number-of-days method may be required by the department. The department will accept reasonable methods of calculating the annualized income amount.

**Line 12** - If you and/or your spouse received benefits from the federal Civil Service Retirement System (CSRS) as (a) retired federal civil service employee(s) or as a surviving spouse, you may reduce your total eligibility income by 50 percent of the average retired worker Social Security payment for 2025. The average retired worker Social Security payment for 2025 is \$11,432. Enter \$11,432 on Line 12 only if you include CSRS benefits in Line 6. If both you and your spouse received CSRS benefits, or if you received your own CSRS benefits and CSRS benefits as a surviving spouse, enter \$22,864 on Line 12. Otherwise, enter \$0.

**Line 13** - Add the positive income figures reported on Lines 4 through 11g, subtract the amount on Line 12 (if applicable) and enter the net result on Line 13 and 23. Do not include losses reported on Lines 8, 9, and/or 10.

**IMPORTANT:** If you have over \$48,110 of income claimed on Line 13, you are not eligible for either Property Tax or Rent Rebate relief under this program.

#### **Line 14 - For Property Owners Only**

Before completing Line 14 of the claim form, complete any schedules listed in the instructions for this line. If you must complete more than one schedule, you must complete them in alphabetical order. If one schedule does not apply to you, skip it, and go to the next schedule. You must carry forward, as the total tax paid, the last amount shown on the previous schedule you complete to the next schedule you complete.

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

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

You must deduct interest or penalty payments, municipal assessments, per capita taxes, or occupation taxes included in your payment. If you paid early and received a discount, you enter the amount you actually paid on Line 14. You must also deduct other charges included in your tax bills. See taxes that are not acceptable on Page 10.

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

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

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

**PA-1000 Schedule A** - If you owned and occupied your home for less than the entire year of 2025 or a claim is being filed on behalf of a deceased owner who died during 2025.

**PA-1000 Schedule B** - If you were a widow or widower age 50 to 64 who remarried in 2025.

**PA-1000 Schedule E** - If you used part of your residence for a purpose other than living quarters in 2025.

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

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

- All 2025 real estate tax bills that have been marked "paid" by the tax collector (see the instructions beginning

on this page for the proper calculation of the amount on Line 14). If you paid your taxes in quarterly installments, a tax bill must be submitted for each period. For tax bills that are not marked paid by the tax collector, the department will accept a photocopy of both sides of the cancelled check along with a copy of the tax bill;

- Your year-end mortgage statement showing the amount of real estate taxes paid;
- A letter signed by the tax collector certifying that you paid your 2025 real estate taxes. The letter should also declare the total tax does not include nuisance taxes or penalty; OR
- A receipted copy of your tax billing from your owner's association or corporation. Resident stockholders of a cooperative housing corporation, such as a condominium, may qualify as property owners based on their pro rata share of the property taxes paid to the corporation for their residence.

**IMPORTANT:** If you are a resident stockholder and you paid rent exceeding \$5,000, and your property taxes are less than \$1,000, please see instructions for Line 16 and file as a renter only. If you paid rent less than \$5,000, see instructions for Line 19 and file as an owner/renter.

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

- County
- School district
- City
- Borough
- Township

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

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

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

**ATTENTION PHILADELPHIA RESIDENTS:**

The City of Philadelphia has provided the department with electronic records of all receipted 2025 property tax bills for Philadelphia that were paid by Dec. 31, 2025. If you live in the City of Philadelphia and paid your 2025 property taxes by Dec. 31, 2025, do not include a copy of your receipted property tax bills. If

you live in Philadelphia and paid your 2025 property taxes in 2026, please submit proof of payment as outlined in the preceding information.

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

**Line 15 -** To determine the amount for Line 15, start with the amount of your total income on Line 23. In The Rebate Table, find the income range that includes your Line 23 amount and circle the corresponding maximum standard rebate amount. Compare your maximum standard rebate amount to the amount on Line 14 and enter the lesser amount on Line 15. The maximum standard rebate cannot exceed \$1,000.

**Line 16 - For Renters Only**

**PA Rent Certificate (PA-1000 Schedule RC) -** You must always complete this schedule before completing Line 16 or the additional schedules noted later in the instructions for this line. If none of the additional schedules apply, report the amount from Line 8 of Schedule RC on Line 16 of your claim form.

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

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

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

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

- Domiciliary care
- Foster care

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

**Renters must provide one of the following proof documents:**

1. **A fully completed PA Rent Certificate (PA-1000 Schedule RC), filled out by the landlord, for each place you rented during the year.** Keep copies for your records. Your landlord or his/her authorized agent should complete Lines 1 through 8 and sign the PA Rent Certificate.
2. **A fully completed PA Rent Certificate, filled out by the claimant, along with a notarized Occupancy Affidavit or rent receipts.** If you cannot get your landlord to sign the form, you must still complete and submit the PA Rent Certificate (PA-1000 Schedule RC) along with the notarized Occupancy Affidavit that is below the PA Rent Certificate. The reason the landlord's signature could not be obtained must be included. You may also submit the form with copies of your rent receipts. The rent receipts for each period in which you paid the rent must include the landlord or his/her agent's signature, the full amount of rent paid, your name and the complete address of the rental property.

**NOTE:** The department will not accept cancelled checks as proof of rent paid. Print your Social Security number on each proof document that you submit with your claim form.

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

Before completing Line 16 of the claim form, complete any schedules listed in the instructions for this line. If you must complete more than one schedule, you must complete them in alphabetical order.

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

Report the amount shown on the last schedule that applies to you on Line 16 of the claim form.

**PA-1000 Schedule B** - If you were a widow or widower age 50 to 64 who remarried in 2025.

**PA-1000 Schedule D** - If you were a renter who received cash public assistance in 2025.

**PA-1000 Schedule E** - If you used part of your residence for a purpose other than living quarters in 2025.

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

If you were required to complete Schedules B, D, E, or F, enter the lesser amount of the total rent paid in 2025 or the amount shown as eligible rents paid, on the last schedule completed.

**Line 17** - Multiply Line 16 by 20 percent (0.20).

**Line 18** - To determine the amount for Line 18, start with the amount of your total income on Line 23. In The Rebate Table, find the income range that includes your Line 23 amount and circle the corresponding maximum rebate amount. Compare your maximum rebate amount to the amount on Line 17 and enter the lesser amount on Line 18. The maximum standard rebate cannot exceed \$1,000.

**Line 19 - For Owner/Renter Only**

**CAUTION:** As an owner/renter, only fill in Oval B (Owner/Renter) in Section II of the claim form. Do not fill in Oval P or R. Filling in other ovals may reduce your rebate amount. If you were both a property owner and a renter in 2025, you must calculate your property tax rebate separately from your rent rebate. Complete Lines 14 and 15 to calculate your property tax rebate and complete Lines 16 through 18 to calculate your rent rebate.

**Add Lines 15 and 18** - To determine the amount for Line 19, start with the amount of your total income in Line 23. In The Rebate Table, find the income range that includes your Line 23 amount and circle the corresponding maximum standard rebate amount. Compare your 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.

## DIRECT DEPOSIT

**Line 20** - In order to comply with banking rules, direct deposits are not available for rebates going to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 20, 21, and 22. The department will send 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 of Revenue to directly deposit your rebate into your checking or savings account at your bank, credit union, or other financial institution, place an X in the appropriate box on Line 20. Then complete Lines 21 and 22.

**IMPORTANT:** If the direct deposit request is to a representative payee bank account or bank account for anyone other than the claimant or the claimant's spouse (in the case of a joint claim), each claim filed requesting payment to that account must include a copy of the contract, agreement, or other document authorizing the payee as the proper receiver of the claimant's rebate.

**CAUTION:** Be sure to enter the correct routing and account numbers. Please check with your financial institution to



## SAMPLE CHECK

Joe & Jane Taxpayer 123 Drive Avenue Nowhere, PA 78910		50-42 370 1234567890	0001
Pay To The Order Of: _____		Date _____	\$ _____
Your Bank Commonwealth Region Harrisburg, PA		Routing Number	Account Number
Memo _____		Signature _____	Check Number
I: 250250025 :I		202110211086	110001

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

make sure your direct deposit will be accepted and to get the correct routing and account numbers. The Department of Revenue:

- Is not responsible for a lost rebate if you enter the wrong account information.
- Cannot change the banking information you enter in these spaces.
- Will send a check instead of making a direct deposit into your account if the information you entered is not accurate or up to date.
- Will convert a direct deposit payment request into a paper check to be mailed to the claimant if the department cannot verify the rebate is authorized for direct deposit into a representative payee bank account.

By placing an X in either box on Line 20, you are authorizing the department to directly deposit your rebate into your checking or savings account. Direct deposits cannot be made to Social Security Direct Express® cards.

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

### Line 21 - Routing Number

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

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

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

**IMPORTANT:** Your check may state that it is payable through a bank different from the financial institution where you have your account (i.e. your check may have two banks listed on the face). If so, do not use the routing number on your check. Instead, ask your financial institution for the correct routing number and enter it on Line 21.

### Line 22 - Checking or Savings Account Number

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

Enter the numbers and letters from left to right. Do not use spaces or special characters when you enter your account number and leave any unused boxes blank.

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

**CAUTION:** If your bank has recently changed ownership, the routing and account numbers on your check may be incorrect. Please verify the routing and account numbers with your bank before you enter them on Lines 21 and 22.

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

### Line 23 - Total Income

Line 23 is used to determine the correct rebate amount. Enter the amount from Line 13 of the claim form on this line and circle the corresponding Maximum Standard Rebate

or Maximum Rebate amount for your income level. Use The Rebate Table.

## SECTION IV - OATH

Please read the following oath before signing the claim form.

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

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

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

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

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

Also please provide the name, address, and telephone number of the claimant's nearest relative. This helps the department locate claimants if the Post Office returns a rebate check as undeliverable.

If you are signing the claim form on the behalf of the claimant(s) under the authority of a Power of Attorney, complete the name, telephone number and address lines as indicated on Page 2 of the PA-1000, Property Tax or Rent Rebate Claim Form. You must also include a copy of the Power of Attorney form with the PA-1000 claim form when filed.

## SUBMIT YOUR APPLICATION

File electronically via myPATH in order to receive your rebate faster. See Page 18.

You must complete and submit one original claim form to the Department of Revenue. Do not submit a photocopy of the claim form.

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

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

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

## SUPPLEMENTAL PROPERTY TAX REBATES

Revenue from slots gaming is providing general property tax relief to all Pennsylvania homeowners. Supplemental property tax rebates, equal to 50 percent of taxpayers' base rebates, are available to provide extra relief to homeowners who need it the most.

Homeowners in Pittsburgh, Scranton, and Philadelphia with eligibility income of \$32,070 or less will receive additional payments, as will homeowners in the rest of the state who meet the same income-eligibility requirement and pay more than 15 percent of their household income in property taxes.

**IMPORTANT:** If you are eligible for a supplemental payment above the maximum rebate, the department will calculate it for you. Please follow the instructions for Lines 14 and 15 on Pages 9 and 10 of this booklet to complete your rebate application; do not adjust the amounts on Line 15.

## REBATE TABLE

TOTAL INCOME From Line 13 of your claim form	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

# PA-1000 COMPLETION SAMPLE

Fill in your Social Security Number.

If your label is correct, place it here.

Discard label if it is not correct and fill in all data in Section I.

Fill in only one oval for Line 1.

Fill in only one oval for Line 2.

Fill in oval if claimant is deceased and include the date of death. Also fill in the oval and include date of death for spouse if applicable.

Fill in School District Code (see Pages 15 and 17). Fill in County Code (see Pages 15 through 17). Fill in Country Code if applicable (see Page 6).

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

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

Enter the total of Lines 4 through 11g, less Line 12.

**PA-1000**  
Property Tax or Rent  
Rebate Claim 04-25  
PA Department of Revenue  
P.O. Box 285007  
Harrisburg PA 17128-0503

2505010013

**2025**

**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 NUMBERS ABOVE

Last Name \_\_\_\_\_ First Name \_\_\_\_\_ MI \_\_\_\_\_

First Line of Address \_\_\_\_\_

Second Line of Address \_\_\_\_\_

City or Post Office \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

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 (or):  
☐ 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 55 to 64  
☐ D. Permanently disabled and age 18 to 64

3. Deceased:  
☐ Claimant Date of death \_\_\_\_/\_\_\_\_/\_\_\_\_  
☐ Spouse Date of death \_\_\_\_/\_\_\_\_/\_\_\_\_

**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 life insurance benefits, disability insurance benefits, and life insurance benefits, except the first \$10,000 of total death benefit payments ..... 11e.

11f. Gifts of cash or property to one 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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Property Owners complete Lines 14 and 15.

Renters complete Lines 16, 17, and 18.

If you want your rebate directly deposited, complete Lines 20, 21, and 22.

Claimant signs here.

**PA-1000** 2025 04-25  
Your Social Security Number \_\_\_\_\_ Your Name: \_\_\_\_\_

**PROPERTY OWNERS ONLY**

14. 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 the amount from 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 deposit to a bank 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.

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 \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

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

Preparer's Signature, if other than the claimant \_\_\_\_\_ Date \_\_\_\_\_

Preparer's Name. Please print. \_\_\_\_\_

Preparer's telephone number ( ) \_\_\_\_\_

Witnesses' Signatures: If the claimant cannot sign, but only makes a mark:  
 1. \_\_\_\_\_  
 2. \_\_\_\_\_

Name of claimant's power of attorney or nearest relative. Please print. \_\_\_\_\_

Telephone number of claimant's power of attorney or nearest relative. ( ) \_\_\_\_\_

Home address of claimant's power of attorney or nearest relative. Please print. \_\_\_\_\_

City or Post Office \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

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

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If you were both a Property Owner and a Renter, complete Lines 14 through 19.

Enter your Routing Number here (direct deposit only).

Enter your Account Number here (direct deposit only).





**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.



2505010054

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**PA-1000 2025** 04-25 (FI)

Your Social Security Number

Your Name: \_\_\_\_\_

**PROPERTY OWNERS ONLY**14. 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.	
<b>PREPARER:</b> 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.**



**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.



2505010054

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**PA-1000 2025** 04-25 (FI)

Your Social Security Number

Your Name: \_\_\_\_\_

**PROPERTY OWNERS ONLY**14. 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 ☐ Savings21. 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.	
<b>PREPARER:</b> 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.**

**PA Rent Certificate**

2505210050

PA Rent Certificate and  
Rental Occupancy AffidavitPA-1000 RC (EX) MOD 04-25 (FI)  
PA Department of Revenue**2025**

OFFICIAL USE ONLY

Name as shown on PA-1000

Social Security Number

You may make photocopies of this form as needed.

If filing as a renter, you must provide proof of the rent you paid. If you rented at more than one address, you must submit proof for each address.

**PA RENT CERTIFICATE**

Your landlord must provide all the information on Lines 1 through 8. Your landlord, or your landlord's authorized agent, must sign this PA Rent Certificate. If your landlord, or your landlord's authorized agent, does not sign this PA Rent Certificate, you must complete Lines 1 through 8 and the Rental Occupancy Affidavit below. Your Rental Occupancy Affidavit must be notarized.

1. Street address of the residence for which the claimant paid rent	3. Rental unit is (fill in the appropriate oval):  <input type="radio"/> Apartment in a House <input type="radio"/> Mobile Home Lot <input type="radio"/> Apartment Building <input type="radio"/> Nursing Home <input type="radio"/> Boarding Home <input type="radio"/> Private Home <input type="radio"/> Mobile Home <input type="radio"/> Assisted Living <input type="radio"/> Personal Care Home <input type="radio"/> Condominium Building Name: _____  <input type="radio"/> Domiciliary Care <input type="radio"/> Foster Care If Domiciliary or Foster Care or if a Boarding or Personal Care Home, you must submit a copy of your contract agreement.
City, State, ZIP Code	
2. Owner's business name or landlord's name (last, first, middle initial) if an individual	
Landlord's Address	
City, State, ZIP Code	
Landlord's FEIN (if applicable) and daytime telephone number	

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

	Dollars	Cents	Explanation of Item 4.
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 2025. (If less than 12 months, please explain in the space provided.) ..... 7.			Explanation of Item 7.
8. What was the total rent paid in 2025 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.			

**LANDLORD'S OATH:** (Read carefully before signing)

I certify that the information provided on this PA Rent Certificate is true, correct, and complete to the best of my knowledge, information, and belief. I further certify that – fill in the applicable oval(s).

- ☐ I was required to pay 2025 property taxes on the property in which the claimant resided in 2025.
- ☐ I made, or was required to make, a payment in lieu of taxes for 2025 on the property in which the claimant resided in 2025.
- ☐ The property in which the claimant resided in 2025 was tax exempt.
- ☐ Other names, excluding the spouse or minor children, appear on the lease.

**X**

Landlord's Signature

Date

**OCCUPANCY AFFIDAVIT**

I am, or am filing on behalf of, the claimant named above. I certify that I was unable to obtain the landlord's signature on the PA Rent Certificate for the following reason(s):

Affidavit: I certify that I am, or am filing on behalf of, the claimant named above. I also affirm all the information on the above PA Rent Certificate and Occupancy Affidavit is true, correct, and complete to the best of my knowledge, information, and belief.

Notarize:  
Subscribed and sworn before me this

\_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

**X**

Claimant's Signature

Date

**X**

Signature of Notary Public



2505210050

2505210050

**PHYSICIAN'S STATEMENT**

2505310058

Physician's Statement of  
Permanent and Total DisabilityPA-1000 PS 04-25 (FI)  
PA Department of Revenue**2025**

OFFICIAL USE ONLY

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	



2505310058

2505310058

**PA SCHEDULE A****Deceased Claimant and/or  
Multiple Home Prorations**

2505410056

PA-1000 A 03-25 (FI)  
PA Department of Revenue**2025**

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 2025, 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 2025, 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 2025 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 2025, 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 for 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)			I/The deceased owned and occupied this home from Month ____ Day ____ 2025 until Month ____ Day ____ 2025
City or Post Office	State	ZIP Code	
Street address (Second Home)			I/The deceased owned and occupied this home from (Date moved <b>into</b> this home): Month ____ Day ____ 2025 until Month ____ Day ____ 2025
City or Post Office	State	ZIP Code	

	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.	\$	



2505410056

2505410056



**PA SCHEDULE B/D/E**  
Widow or Widower/Public  
Assistance/ Business Use Prorations

2505510053

PA-1000 B/D/E 04-25 (FI)  
PA Department of Revenue

**2025**

OFFICIAL USE ONLY

Name as shown on PA-1000

Social Security Number

You may make photocopies of this form as needed.

**Widow/Widower SCHEDULE B.** If you were a widow or widower age 50 to 64 during 2025, 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 \_\_\_\_ / 2025

1. Total property tax or rent that you paid in 2025. 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 2025 .....

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.

**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 2025, 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 2025, 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 2025 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. \$

**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 2025. 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% 0.20	25% 0.25	30% 0.30	33% 0.33	40% 0.40	50% 0.50	67% 0.67	75% 0.75	80% 0.80	90% 0.90	____% Other percentage . ____
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2505510053

**PA Rent Certificate**

2505210050

PA Rent Certificate and  
Rental Occupancy AffidavitPA-1000 RC (EX) MOD 04-25 (FI)  
PA Department of Revenue**2025**

OFFICIAL USE ONLY

Name as shown on PA-1000

Social Security Number

You may make photocopies of this form as needed.

If filing as a renter, you must provide proof of the rent you paid. If you rented at more than one address, you must submit proof for each address.

**PA RENT CERTIFICATE**

Your landlord must provide all the information on Lines 1 through 8. Your landlord, or your landlord's authorized agent, must sign this PA Rent Certificate. If your landlord, or your landlord's authorized agent, does not sign this PA Rent Certificate, you must complete Lines 1 through 8 and the Rental Occupancy Affidavit below. Your Rental Occupancy Affidavit must be notarized.

1. Street address of the residence for which the claimant paid rent	3. Rental unit is (fill in the appropriate oval):  <input type="radio"/> Apartment in a House <input type="radio"/> Mobile Home Lot <input type="radio"/> Apartment Building <input type="radio"/> Nursing Home <input type="radio"/> Boarding Home <input type="radio"/> Private Home <input type="radio"/> Mobile Home <input type="radio"/> Assisted Living <input type="radio"/> Personal Care Home <input type="radio"/> Condominium Building Name:  <input type="radio"/> Domiciliary Care <input type="radio"/> Foster Care If Domiciliary or Foster Care or if a Boarding or Personal Care Home, you must submit a copy of your contract agreement.
City, State, ZIP Code	
2. Owner's business name or landlord's name (last, first, middle initial) if an individual	
Landlord's Address	
City, State, ZIP Code	
Landlord's FEIN (if applicable) and daytime telephone number	

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

	Dollars	Cents	Explanation of Item 4.
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 2025. (If less than 12 months, please explain in the space provided.) ..... 7.			Explanation of Item 7.
8. What was the total rent paid in 2025 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.			

**LANDLORD'S OATH: (Read carefully before signing)**

I certify that the information provided on this PA Rent Certificate is true, correct, and complete to the best of my knowledge, information, and belief. I further certify that – fill in the applicable oval(s).

- ☐ I was required to pay 2025 property taxes on the property in which the claimant resided in 2025.  
☐ I made, or was required to make, a payment in lieu of taxes for 2025 on the property in which the claimant resided in 2025.  
☐ The property in which the claimant resided in 2025 was tax exempt.  
☐ Other names, excluding the spouse or minor children, appear on the lease.

**X**

Landlord's Signature

Date

**OCCUPANCY AFFIDAVIT**

I am, or am filing on behalf of, the claimant named above. I certify that I was unable to obtain the landlord's signature on the PA Rent Certificate for the following reason(s):

Affidavit: I certify that I am, or am filing on behalf of, the claimant named above. I also affirm all the information on the above PA Rent Certificate and Occupancy Affidavit is true, correct, and complete to the best of my knowledge, information, and belief.

Notarize:  
Subscribed and sworn before me this

\_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

**X**

Claimant's Signature

Date

**X**

Signature of Notary Public



2505210050

2505210050

**PA SCHEDULE F/G**  
Multiple Owner or Lessor  
Prorations/ Income Annualization

2505610051

PA-1000 F/G 04-25 (FI)  
PA Department of Revenue

**2025**

OFFICIAL USE ONLY

Name as shown on **PA-1000**

Social Security Number

You may make photocopies of this form as needed.

**Owner/Renter SCHEDULE F.** If your deed or lease shows additional names (other than your spouse or minor children) during 2025, 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

- Total property taxes or rent paid on your residence in 2025. 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. ....
- 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. ....
- Eligible property taxes or rent paid. Multiply the amount on Line 1 by the percentage on Line 2, and enter the result: ....
  - If an owner, enter the amount on Line 14 of your claim form
  - If a renter, enter the amount on Line 16 of your claim form

1. \$

2. . or %

3. \$

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

- Enter the date of death of the claimant: Month \_\_\_\_ / Day \_\_\_\_ / 2025
- Number of days the claimant lived during the claim year. ....
- 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. ....
- Enter the result of dividing the days in the claim year (365 or 366) by Line 2. Round to two decimal places. ....
- Multiply Line 3 times Line 4. ....
- Subtract Line 3 from Line 5 and enter the result here and include in Line 11g of the claim form. ....

2.

3. \$

4.

5. \$

6. \$



2505610051

2505610051

**PA SCHEDULE A****Deceased Claimant and/or  
Multiple Home Prorations**

2505410056

PA-1000 A 03-25 (FI)  
PA Department of Revenue**2025**

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 2025, 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 2025, 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 2025 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 2025, 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 for 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)			I/The deceased owned and occupied this home from Month ____ Day ____ 2025 until Month ____ Day ____ 2025
City or Post Office	State	ZIP Code	
Street address (Second Home)			I/The deceased owned and occupied this home from (Date moved <b>into</b> this home): Month ____ Day ____ 2025 until Month ____ Day ____ 2025
City or Post Office	State	ZIP Code	

	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.	\$	



2505410056

2505410056



**PA SCHEDULE B/D/E**  
Widow or Widower/Public  
Assistance/ Business Use Prorations

2505510053

PA-1000 B/D/E 04-25 (FI)  
PA Department of Revenue

**2025**

OFFICIAL USE ONLY

Name as shown on PA-1000

Social Security Number

You may make photocopies of this form as needed.

**Widow/Widower SCHEDULE B.** If you were a widow or widower age 50 to 64 during 2025, 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 \_\_\_\_ / 2025

1. Total property tax or rent that you paid in 2025. 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 2025 .....

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.

**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 2025, 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 2025, 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 2025 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. \$

**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 2025. 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% 0.20	25% 0.25	30% 0.30	33% 0.33	40% 0.40	50% 0.50	67% 0.67	75% 0.75	80% 0.80	90% 0.90	____% Other percentage . ____
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2505510053

2505510053



# THE PENNSYLVANIA LOTTERY

The Pennsylvania Lottery, established by law in 1971, remains the only U.S. lottery to dedicate all proceeds to benefit older adults.

## Where does the money go\*?



**WINNER PRIZES**  
**68 cents**



**BENEFIT PROGRAMS**  
**23 cents**



**RETAILER & VENDOR  
COMMISSIONS**  
**7 cents**



**OPERATING EXPENSES**  
**2 cents**

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

For more than 50 years, the Pennsylvania Lottery has provided funding for the Property Tax/Rent Rebate program. This is one of many programs for PA seniors that has been funded by the Lottery, which remains the only U.S. lottery to dedicate all of its proceeds to benefit older adults.

Fiscal Year 2024-25 marked the 14th consecutive year that the Lottery has generated more than \$1 billion for programs that benefit older Pennsylvanians. Additionally, the Lottery has contributed more than \$37 billion for these critical programs since its very first game went on sale in 1972.

In addition to property tax and rent rebates, the Lottery has provided funding for transportation services, care services, prescription assistance, and a broad range of local services provided by Area Agencies on Aging.

The Pennsylvania Lottery is a bureau of the Pennsylvania Department of Revenue, and a successful enterprise of which all state residents may be proud.

Players must be 18 or older. Please play responsibly.

Problem Gambling Helpline: 1-800-GAMBLER.

**For more information about Lottery games and benefits for older Pennsylvanians, visit [palottery.com](http://palottery.com).**

## PA COUNTY AND SCHOOL DISTRICTS CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
<b>ADAMS</b>	<b>01</b>	Northgate	02687	Ambridge Area	04070
Bermudian Springs	01110	North Hills	02690	Beaver Area	04120
Conewago Valley	01160	Penn Hills	02735	Big Beaver Falls Area	04150
Fairfield Area	01305	Penn-Trafford	65710	Blackhawk	04160
Gettysburg Area	01375	Pine-Richland	02100	Central Valley	04200
Littlestown Area	01520	Pittsburgh	02745	Ellwood City Area	37200
Upper Adams	01852	Plum Borough	02750	Freedom Area	04285
<b>ALLEGHENY</b>	<b>02</b>	Quaker Valley	02775	Hopewell Area	04410
Allegheny Valley	02060	Riverview	02820	Midland Borough	04530
Avonworth	02075	Shaler Area	02830	New Brighton Area	04565
Baldwin Whitehall	02110	South Allegheny	02865	Riverside Beaver County	04585
Bethel Park	02125	South Fayette Township	02870	Rochester Area	04690
Brentwood Borough	02145	South Park	02875	South Side Area	04740
Carlynton	02160	Steel Valley	02883	Western Beaver County	04930
Chartiers Valley	02175	Sto-Rox	02885	<b>BEDFORD</b>	<b>05</b>
Clairton City	02190	Upper Saint Clair Township	02920	Bedford Area	05100
Cornell	02210	West Allegheny	02940	Chestnut Ridge	05150
Deer Lakes	02225	West Jefferson Hills	02955	Claysburg-Kimmel	07150
Duquesne City	02250	West Mifflin Area	02960	Everett Area	05300
East Allegheny	02280	Wilkinsburg Borough	02980	Northern Bedford County	05600
Elizabeth Forward	02315	Woodland Hills	02990	Tussey Mountain	05800
Fort Cherry	63240	<b>ARMSTRONG</b>	<b>03</b>	<b>BERKS</b>	<b>06</b>
Fox Chapel Area	02391	Allegheny Clarion Valley	16030	Antietam	06050
Gateway	02410	Apollo-Ridge	03060	Boyetown Area	06075
Hampton Township	02460	Armstrong	03085	Brandywine Heights Area	06085
Highlands	02475	Freeport Area	03305	Conrad Weiser Area	06110
Keystone Oaks	02500	Karns City Area	10360	Daniel Boone Area	06150
McKeesport Area	02600	Kiski Area	65440	Exeter Township	06200
Montour	02630	Leechburg Area	03450	Fleetwood Area	06250
Moon Area	02634	Redbank Valley	16800	Governor Mifflin	06300
Mount Lebanon	02640	<b>BEAVER</b>	<b>04</b>	Hamburg Area	06350
North Allegheny	02685	Aliquippa Borough	04050	Kutztown Area	06400

# PA COUNTY AND SCHOOL DISTRICTS CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
Muhlenberg Township	06550	Tredyffrin Easttown	15780	Fairview	25330
Oley Valley	06650	Twin Valley	06810	Fort Leboeuf	25355
Reading	06700	Unionville-Chadds Ford	15850	General McLane	25390
Schuylkill Valley	06750	West Chester Area	15900	Girard	25405
Tulpehocken Area	06800	<b>CLARION</b>	<b>16</b>	Harbor Creek	25435
Twin Valley	06810	Allegheny Clarion Valley	16030	Iroquois	25655
Upper Perkiomen	46860	Armstrong	03085	Millcreek Township	25760
Wilson	06910	Clarion Area	16120	North East	25830
Wyomissing	06935	Clarion-Limestone Area	16170	Northwestern	25850
<b>BLAIR</b>	<b>07</b>	Keystone	16650	Union City Area	25910
Altoona Area	07050	North Clarion County	16750	Wattsburg Area	25970
Bellwood Antis	07100	Redbank Valley	16800	<b>FAYETTE</b>	<b>26</b>
Claysburg-Kimmel	07150	Union	16900	Albert Gallatin Area	26030
Holidaysburg Area	07350	<b>CLEARFIELD</b>	<b>17</b>	Belle Vernon Area	65060
Spring Cove	07750	Clearfield Area	17100	Brownsville Area	26080
Tyrone Area	07800	Curwensville Area	17180	Connellsville Area	26130
Williamsburg Community	07900	Dubois Area	17200	Frazier	26290
<b>BRADFORD</b>	<b>08</b>	Glendale	17300	Laurel Highlands	26400
Athens Area	08050	Harmony Area	17350	Southmoreland	65750
Canton Area	08100	Moshannon Valley	17500	Uniontown Area	26800
Northeast Bradford County	08300	Philipsburg-Osceola Area	17700	<b>FOREST</b>	<b>27</b>
Sayre Area	08600	Purchase Line	32730	Forest Area	27200
Towanda Area	08650	West Branch Area	17900	<b>FRANKLIN</b>	<b>28</b>
Troy Area	08665	<b>CLINTON</b>	<b>18</b>	Chambersburg Area	28130
Wyalusing Area	08900	Jersey Shore Area	41400	Fannett-Metal	28200
<b>BUCKS</b>	<b>09</b>	Keystone Central	18360	Greencastle-Antrim	28300
Bensalem Township	09100	West Branch Area	17900	Shippensburg Area	21800
Bristol Borough	09130	<b>COLUMBIA</b>	<b>19</b>	Tuscarora	28600
Bristol Township	09135	Benton Area	19100	Waynesboro Area	28900
Centennial	09200	Berwick Area	19110	<b>FULTON</b>	<b>29</b>
Central Bucks	09210	Bloomsburg Area	19120	Central Fulton	29130
Council Rock	09235	Central Columbia	19150	Forbes Road	29230
Easton Area	48330	Millville Area	19500	Southern Fulton	29750
Morrisville Borough	09720	Mount Carmel Area	49510	<b>GREENE</b>	<b>30</b>
Neshaminy	09750	North Schuylkill	54500	Carmichaels Area	30130
New Hope Solebury	09760	Southern Columbia Area	19750	Central Greene	30140
North Penn	46570	<b>CRAWFORD</b>	<b>20</b>	Jefferson-Morgan	30350
Palisades	09800	Conneaut	20103	Southeastern Greene	30650
Pennridge	09810	Corry Area	25145	West Greene	30850
Pennsbury	09820	Crawford Central	20135	<b>HUNTINGDON</b>	<b>31</b>
Quakertown Community	09840	Jamestown Area	43360	Huntingdon Area	31250
Souderton Area	46710	Penncrest	20470	Juniata Valley	31280
<b>BUTLER</b>	<b>10</b>	Titusville Area	61720	Mount Union Area	31600
Allegheny Clarion Valley	16030	Union City Area	25910	Southern Huntingdon County	31750
Butler Area	10125	<b>CUMBERLAND</b>	<b>21</b>	Tussey Mountain	05800
Freeport Area	03305	Big Spring	21050	Tyrone Area	07800
Karns City Area	10360	Camp Hill	21100	<b>INDIANA</b>	<b>32</b>
Knoch	10780	Carlisle Area	21110	Apollo-Ridge	03060
Mars Area	10500	Cumberland Valley	21160	Armstrong	03085
Moniteau	10535	East Pennsboro Area	21250	Blairsville-Saltsburg	32110
Seneca Valley	10790	Mechanicsburg Area	21650	Harmony Area	17350
Slippery Rock Area	10750	Shippensburg Area	21800	Homer Center	32330
<b>CAMBRIA</b>	<b>11</b>	South Middleton	21830	Indiana Area	32370
Blacklick Valley	11060	West Shore	21900	Marion Center Area	32520
Cambria Heights	11120	<b>DAUPHIN</b>	<b>22</b>	Penns Manor Area	32630
Central Cambria	11130	Central Dauphin	22140	Punxsutawney Area	33800
Conemaugh Valley	11140	Derry Township	22175	Purchase Line	32730
Ferndale Area	11200	Halifax Area	22250	United	32800
Forest Hills	11220	Harrisburg City	22275	<b>JEFFERSON</b>	<b>33</b>
Glendale	17300	Lower Dauphin	22400	Brockway Area	33070
Greater Johnstown	11250	Middletown Area	22600	Brookville Area	33080
Northern Cambria	11450	Millersburg Area	22610	Clarion-Limestone Area	16170
Penn Cambria	11600	Steelton Highspire	22800	Dubois Area	17200
Portage Area	11630	Susquehanna Township	22830	Punxsutawney Area	33800
Richland	11650	Susquenita	50600	<b>JUNIATA</b>	<b>34</b>
Westmont Hilltop	11850	Upper Dauphin Area	22900	Greenwood	50300
Windber Area	56910	Williams Valley	54880	Juniata County	34360
<b>CAMERON</b>	<b>12</b>	<b>DELAWARE</b>	<b>23</b>	<b>LACKAWANNA</b>	<b>35</b>
Cameron County	12270	Chester Upland	23123	Abington Heights	35030
<b>CARBON</b>	<b>13</b>	Chichester	23130	Carbondale Area	35130
Hazleton Area	40330	Garnet Valley	23410	Dunmore	35220
Jim Thorpe Area	13500	Haverford Township	23450	Forest City Regional	58300
Lehighton Area	13550	Interboro	23510	Lackawanna Trail	66500
Palmerton Area	13650	Marple Newtown	23550	Lakeland	35460
Panther Valley	13660	Penn-Delco	23690	Mid Valley	35550
Weatherly Area	13900	Radnor Township	23760	North Pocono	35650
<b>CENTRE</b>	<b>14</b>	Ridley	23770	Old Forge	35660
Bald Eagle Area	14100	Rose Tree Media	23790	Riverside	35700
Bellefonte Area	14110	Southeast Delco	23840	Scranton City	35740
Keystone Central	18360	Springfield	23850	Valley View	35840
Penns Valley Area	14700	Unionville-Chadds Ford	15850	<b>LANCASTER</b>	<b>36</b>
Philipsburg-Osceola Area	17700	Upper Darby	23945	Cocalico	36130
State College Area	14800	Wallingford Swarthmore	23960	Columbia Borough	36150
Tyrone Area	07800	West Chester Area	15900	Conestoga Valley	36170
<b>CHESTER</b>	<b>15</b>	William Penn	23965	Donegal	36220
Avon Grove	15050	<b>ELK</b>	<b>24</b>	Eastern Lancaster County	36230
Coatesville Area	15190	Brockway Area	33070	Elizabethtown Area	36240
Downingtown Area	15200	Forest Area	27200	Ephrata Area	36260
Great Valley	15350	Johnsonburg Area	24350	Hempfield	36310
Kennett Consolidated	15400	Kane Area	42230	Lampeter-Strasburg	36360
Octorara Area	15650	Ridgway Area	24600	Lancaster	36400
Owen J. Roberts	15660	Saint Marys Area	24800	Manheim Central	36440
Oxford Area	15670	<b>ERIE</b>	<b>25</b>	Manheim Township	36450
Phoenixville Area	15720	Corry Area	25145	Octorara Area	15650
Spring-Ford Area	46730	Erie City	25260	Penn Manor	36520

# PA COUNTY AND SCHOOL DISTRICTS CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
Pequea Valley	36530	Lower Moreland Township	46460	Montrose Area	58450
Solanco	36700	Methacton	46530	Mountain View	58460
Warwick	36900	Norristown Area	46560	Susquehanna Community	58650
<b>LAWRENCE</b>	<b>37</b>	North Penn	46570	<b>TIOGA</b>	<b>59</b>
Blackhawk	04160	Perkiomen Valley	46610	Canton Area	08100
Ellwood City Area	37200	Pottsgrove	46630	Galeton Area	53280
Laurel	37400	Pottstown	46640	Northern Tioga	59600
Mohawk Area	37500	Souderton Area	46710	Southern Tioga	59700
Neshannock Township	37520	Springfield Township	46720	Wellsboro Area	59850
New Castle Area	37530	Spring-Ford Area	46730	<b>UNION</b>	<b>60</b>
Shenango Area	37620	Upper Dublin	46830	Lewisburg Area	60400
Union Area	37700	Upper Merion Area	46840	Mifflinburg Area	60500
Wilmington Area	37800	Upper Moreland Township	46850	Milton Area	49500
<b>LEBANON</b>	<b>38</b>	Upper Perkiomen	46860	Warrior Run	49800
Annnville-Cleona	38030	Wissahickon	46930	<b>VENANGO</b>	<b>61</b>
Cornwall-Lebanon	38130	<b>MONTOUR</b>	<b>47</b>	Allegheny Clarion Valley	16030
Eastern Lebanon County	38230	Danville Area	47180	Cranberry Area	61130
Lebanon	38460	Warrior Run	49800	Forest Area	27200
Northern Lebanon	38500	<b>NORTHAMPTON</b>	<b>48</b>	Franklin Area	61220
Palmyra Area	38530	Bangor Area	48080	Oil City Area	61620
<b>LEHIGH</b>	<b>39</b>	Bethlehem Area	48100	Penncrest	20470
Allentown City	39030	Catasauqua Area	39130	Titusville Area	61720
Bethlehem Area	48100	Easton Area	48330	Valley Grove	61860
Catasauqua Area	39130	Nazareth Area	48480	<b>WARREN</b>	<b>62</b>
East Penn	39230	Northampton Area	48490	Corry Area	25145
Northern Lehigh	39450	Northern Lehigh	39450	Titusville Area	61720
Northwestern Lehigh	39460	Pen Argyl Area	48560	Warren County	62830
Parkland	39510	Saucon Valley	48600	<b>WASHINGTON</b>	<b>63</b>
Salisbury Township	39560	Wilson Area	48860	Avella Area	63050
Southern Lehigh	39570	<b>NORTHUMBERLAND</b>	<b>49</b>	Bentworth	63090
Whitehall-Coplay	39780	Danville Area	47180	Bethlehem-Center	63100
<b>LUZERNE</b>	<b>40</b>	Line Mountain	49350	Brownsville Area	26080
Berwick Area	19110	Milton Area	49500	Burgettstown Area	63120
Crestwood	40140	Mount Carmel Area	49510	California Area	63150
Dallas	40160	Shamokin Area	49650	Canon-McMillan	63170
Greater Nanticoke Area	40260	Shikellamy	49660	Charlertoi	63180
Hanover Area	40300	Southern Columbia Area	19750	Chartiers-Houston	63190
Hazleton Area	40330	Warrior Run	49800	Fort Cherry	63240
Lake-Lehman	40390	<b>PERRY</b>	<b>50</b>	McGuffey	63390
Northwest Area	40600	Fannett-Metal	28200	Peters Township	63650
Pittston Area	40660	Greenwood	50300	Ringgold	63700
Wilkes-Barre Area	40885	Newport	50400	Trinity Area	63800
Wyoming Area	40920	Susquenita	50600	Washington	63880
Wyoming Valley West	40930	West Perry	50800	<b>WAYNE</b>	<b>64</b>
<b>LYCOMING</b>	<b>41</b>	<b>PHILADELPHIA</b>	<b>51</b>	Forest City Regional	58300
Canton Area	08100	Philadelphia City	51500	North Pocono	35650
East Lycoming	41200	<b>PIKE</b>	<b>52</b>	Susquehanna Community	58650
Jersey Shore Area	41400	Delaware Valley	52200	Wallenpaupack Area	64830
Loyalsock Township	41420	East Stroudsburg Area	45200	Wayne Highlands	64870
Montgomery Area	41500	Wallenpaupack Area	64830	Western Wayne	64890
Montoursville Area	41510	<b>POTTER</b>	<b>53</b>	<b>WESTMORELAND</b>	<b>65</b>
Muncy	41530	Austin Area	53030	Belle Vernon Area	65060
South Williamsport Area	41610	Coudersport Area	53130	Blairsville-Saltsburg	32110
Southern Tioga	59700	Galeton Area	53280	Burrell	65070
Wellsboro Area	59850	Keystone Central	18360	Derry Area	65160
Williamsport Area	41720	Northern Potter	53550	Franklin Regional	65260
<b>MCKEAN</b>	<b>42</b>	Oswayo Valley	53750	Greater Latrobe	65310
Bradford Area	42080	Port Allegany	42630	Greensburg Salem	65320
Kane Area	42230	<b>SCHUYLKILL</b>	<b>54</b>	Hempfield Area	65380
Oswayo Valley	53750	Blue Mountain	54080	Jeannette City	65410
Otto-Eldred	42600	Hazleton Area	40330	Kiski Area	65440
Port Allegany	42630	Mahanoy Area	54450	Leechburg Area	03450
Smethport Area	42750	Minersville Area	54470	Ligonier Valley	65490
<b>MERCER</b>	<b>43</b>	North Schuylkill	54500	Monessen City	65580
Commodore Perry	43130	Panther Valley	13660	Mount Pleasant Area	65590
Crawford Central	20135	Pine Grove Area	54600	New Kensington-Arnold	65630
Farrell Area	43250	Pottsville Area	54610	Norwin	65650
Greenville Area	43280	Saint Clair Area	54680	Penn-Trafford	65710
Grove City Area	43290	Shenandoah Valley	54720	Southmoreland	65750
Hermitage	43330	Schuylkill Haven Area	54730	Yough	65890
Jamestown Area	43360	Tamaqua Area	54760	<b>WYOMING</b>	<b>66</b>
Lakeview	43390	Tri-Valley	54780	Elk Lake	58250
Mercer Area	43500	Williams Valley	54880	Lackawanna Trail	66500
Reynolds	43530	<b>SNYDER</b>	<b>55</b>	Lake-Lehman	40390
Sharon City	43560	Midd-West	55500	Tunkhannock Area	66750
Sharpsville Area	43570	Selinsgrove Area	55710	Wyalusing Area	08900
West Middlesex Area	43750	<b>SOMERSET</b>	<b>56</b>	Wyoming Area	40920
Wilmington Area	37800	Berlin Brothersvalley	56100	<b>YORK</b>	<b>67</b>
<b>MIFFLIN</b>	<b>44</b>	Conemaugh Township Area	56180	Central York	67130
Mifflin County	44460	Meyersdale Area	56520	Dallastown Area	67160
Mount Union Area	31600	North Star	56550	Dover Area	67180
<b>MONROE</b>	<b>45</b>	Rockwood Area	56630	Eastern York	67220
East Stroudsburg Area	45200	Salisbury-Elk Lick	56700	Hanover Public	67280
Pleasant Valley	45520	Shade-Central City	56720	Northeastern	67440
Pocono Mountain	45540	Shanksville-Stonycreek	56740	Northern York County	67460
Stroudsburg Area	45600	Somerset Area	56770	Red Lion Area	67550
<b>MONTGOMERY</b>	<b>46</b>	Turkeyfoot Valley Area	56840	South Eastern	67620
Abington	46030	Windber Area	56910	South Western	67640
Boyertown Area	06075	<b>SULLIVAN</b>	<b>57</b>	Southern York County	67650
Bryn Athyn Borough	46050	Sullivan County	57630	Spring Grove Area	67670
Cheltenham Township	46130	<b>SUSQUEHANNA</b>	<b>58</b>	West Shore	21900
Colonial	46160	Blue Ridge	58100	West York Area	67850
Hatboro-Horsham	46360	Elk Lake	58250	York City	67900
Jenkintown	46380	Forest City Regional	58300	York Suburban	67940
Lower Merion	46450				



## CUSTOMER SERVICES AND ASSISTANCE

### PREPARATION ASSISTANCE

#### FREE PREPARATION ASSISTANCE

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

#### REVENUE DISTRICT OFFICES

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

### OTHER PROGRAMS AND SERVICES

#### PA DEPARTMENT OF AGING (AGING.PA.GOV)

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

#### AREA AGENCIES ON AGING

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

#### PACE, PACENET, AND PACE PLUS MEDICARE (1-800-225-7223)

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

#### LONG-TERM CARE SERVICES (1-866-286-3636)

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

#### FREE AND REDUCED-FARE TRANSPORTATION

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

#### PA MEDI (1-800-783-7067)

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

#### REPORT ELDER ABUSE (1-800-490-8505)

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

### ONLINE SERVICES

#### mypath.pa.gov

- Pennsylvanians can electronically submit a Property Tax/Rent Rebate application or check the status of a rebate using myPATH. You will be asked to answer questions and provide specific information when submitting an online application or checking the status of a rebate. The online application offers many user-friendly features and automatic calculators not available on the paper application.

#### revenue-pa.custhelp.com

- You can find answers to commonly asked questions by using the department's Online Customer Service Center. Use the Frequently Asked Questions feature to search the database of commonly asked questions. If you do not find your answer you can submit your question to a customer service representative.

### TELEPHONE SERVICES

#### CUSTOMER EXPERIENCE CENTER

- Call 1-888-222-9190 for assistance from 8 a.m. to 5 p.m.

#### 1-888-PATAxes

Touch-tone service is required for this automated 24-hour toll-free line.

**Services for Taxpayers with Special Hearing and/or Speaking Needs:** Dial 711 to use the Telecommunications Relay Service (TRS), a text-based telephone option.

### FORMS ORDERING SERVICES

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

**Online:** [revenue.pa.gov/ptrr](http://revenue.pa.gov/ptrr)

**Email Requests for Forms:** [ra-forms@pa.gov](mailto:ra-forms@pa.gov)

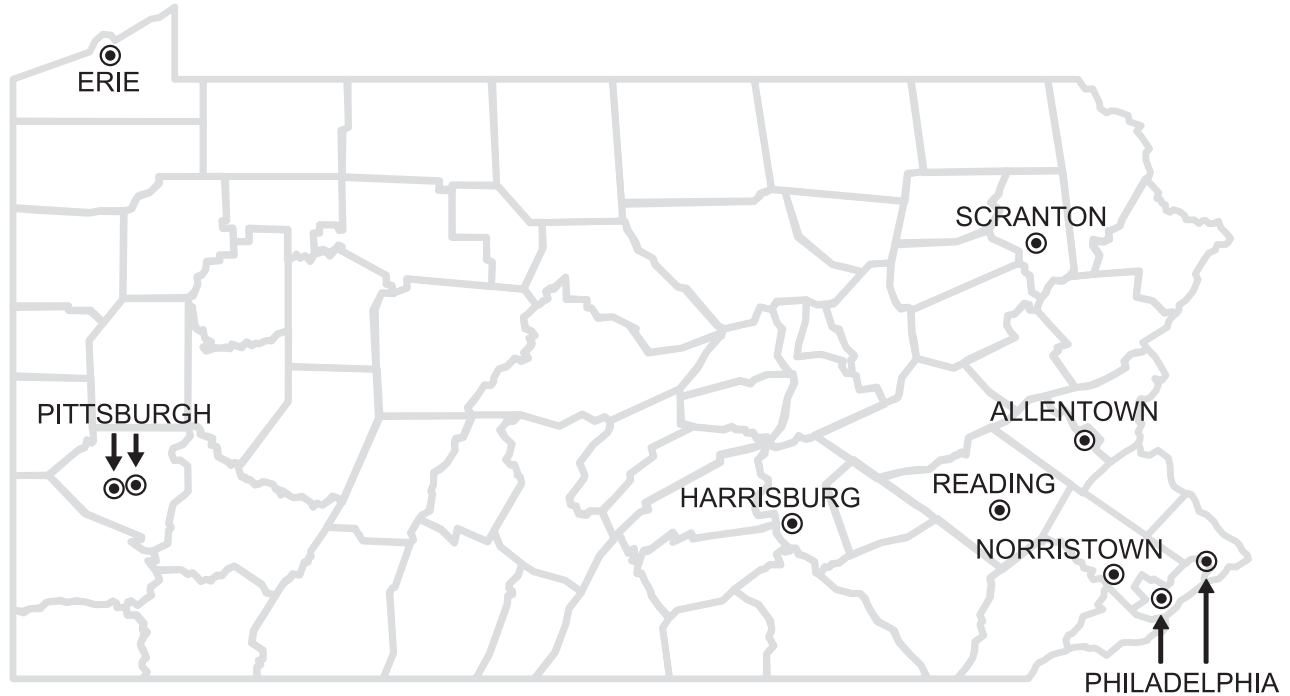
**Automated 24-hour Forms Ordering Message Service:** 1-800-362-2050.

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

**Written Requests:** PA DEPARTMENT OF REVENUE  
TAX FORMS SERVICE UNIT  
1854 BROOKWOOD STREET  
HARRISBURG PA 17104-2244

## PA DEPARTMENT OF REVENUE DISTRICT OFFICES

**NOTE:** Please call ahead to verify a district office's address and its services.  
Visit the department's website at [revenue.pa.gov](http://revenue.pa.gov) for more information.  
Taxpayer assistance hours are from 8:30 AM to 5:00 PM.



### ALLENTOWN

STE 6  
555 UNION BLVD  
ALLENTOWN PA 18109-3389  
**610-861-2000**

### ERIE

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

### HARRISBURG

LOBBY, FIRST FL  
1131 STRAWBERRY SQ  
HARRISBURG PA 17128-0101  
**717-783-1405**

### NORRISTOWN

1939 NEW HOPE ST  
NORRISTOWN PA 19401-3114  
**610-270-1780**

### PHILADELPHIA - CENTER CITY

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

### PHILADELPHIA - NORTHEAST

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

### PITTSBURGH - DOWNTOWN

411 7TH AVE - ROOM 420  
PITTSBURGH PA 15219-1905  
**412-565-7540**

### PITTSBURGH - GREENTREE

11 PARKWAY CTR STE 175  
875 GREENTREE RD  
PITTSBURGH PA 15220-3623  
**412-929-0614**

### READING

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

### SCRANTON

RM 365  
100 LACKAWANNA AVE  
SCRANTON PA 18503-1986  
**570-963-4585**



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

My Fellow Pennsylvanians:

I've made it a priority to listen — especially to our seniors — throughout my tenure as Governor of Pennsylvania. In every corner of our Commonwealth, older residents have expressed to me how rising costs are making everyday essentials harder to afford, and how a little extra financial relief could go a long way. I promised our seniors that my Administration would do more to help and put money back in their pockets.

I'm proud to say that we delivered on this promise by leading the charge and garnering support for bipartisan legislation that greatly expanded the Property Tax/Rent Rebate (PTRR) program. When I signed this historic bill into law, we delivered the largest targeted tax cut for our seniors in nearly two decades. We did this by increasing the PTRR program's income limits for both homeowners and renters and boosting the maximum standard rebate to \$1,000 (up from the prior \$650 max). We're now in a position where the PTRR program will continue to be a lifeline for our seniors and people with disabilities, especially those on a fixed income.

Today, we're already seeing the results of this important work. During 2024, the PTRR program delivered **522,434 rebates totaling more than \$319 million** to eligible Pennsylvanians. Additionally, as of July 2025, the expanded PTRR program has already reached approximately 150,000 Pennsylvanians who received a rebate for the very first time. The legislation that expanded the PTRR program also included a provision to ensure the program's income limits are tied to the cost of living, which means our residents who receive a rebate are no longer losing eligibility simply because of increases to their Social Security payments.

Together, these important changes have made a major difference for our seniors and residents with disabilities. We are doing everything we can to keep this momentum going, and that's where we need your help. If you, a loved one, or someone else you know is eligible for the PTRR program, we strongly encourage you to file a rebate application. Remember, rebates are based on annual income and property taxes or rent paid during the prior year, so even if you've applied before, it's important to reapply and make sure you receive the support you deserve.

Apply online at **pa.gov/PTRR**, or find free in-person support at Department of Revenue offices, your local Area Agency on Aging, or your state legislator's office. It is easier than ever to get the help you need, and there is no wrong door to apply for this relief.

Pennsylvania works best when we invest in our people, and we're proud to do just that for those who have spent decades building up our communities. Together, we will continue to deliver real results that make a difference in Pennsylvanians' lives.

All the best,

JOSH SHAPIRO

Governor