



PA-1000 Pennsylvania Property Tax or Rent Rebate Program 2004

The deadline to apply is June 30, 2005. Please see the inside cover for eligibility requirements and Page 10 for a sample PA-1000.

NEW DIRECT DEPOSIT OPTION

If you want the Department to directly deposit your rebate into your checking or savings account, complete Lines 20, 21, and 22. **NOTE:** If you do not want direct deposit, do not fill in these lines. Please read the instructions on page 8.

Why Should You Use Direct Deposit?

- It's simple and safe
- It's more convenient - no trip to the bank to deposit your check
- It saves Lottery dollars - direct deposit costs less than mailing a check

SOCIAL SECURITY RECIPIENTS WITH PENNSYLVANIA ADDRESSES

If you were a Pennsylvania resident for all of 2004, you do not have to submit proof of your Social Security income - Social Security retirement and Supplemental Security benefits. The Social Security Administration provides this information to the PA Department of Revenue. 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.

SOCIAL SECURITY RECIPIENTS WITHOUT PENNSYLVANIA ADDRESSES

If your address recorded on the Social Security Administration records was not a Pennsylvania address for claim year 2004, you must submit a copy of one of the following documents as proof of your 2004 Social Security income: Form SSA-1099 reporting your 2004 Social Security benefits, a statement from Social Security that reports the monthly or yearly Social Security/SSI benefits you received during 2004, or a bank statement showing the amount of Social Security/SSI benefits deposited into your account during 2004.

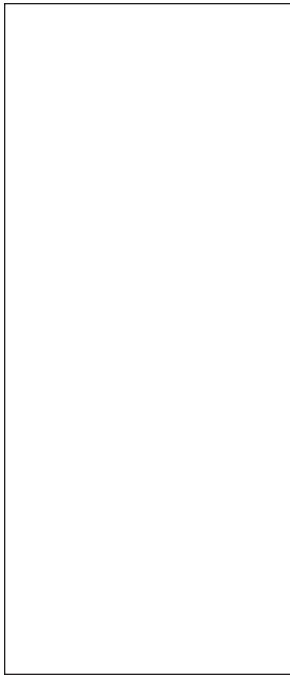
PHILADELPHIA RESIDENTS

Please read the special filing instructions on Page 7.

Do you know about the other programs that may help you if you have Medicare?

The Property Tax/Rent Rebate is just one of many programs designed to assist older Pennsylvanians who live on modest incomes. There are programs that can help pay utility bills, Medicare Part B premiums, and prescription drugs. Unfortunately, many people do not know about these programs or find the application process confusing. APPRISE State Health Insurance Assistance Program staff can help! APPRISE counselors can explain the eligibility requirements for these programs and can help you apply. For FREE information and help, call APPRISE toll-free at 1-800-783-7067.

www.revenue.state.pa.us
 Bureau of Individual Taxes
 Harrisburg, PA 17128-0503

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 DEPARTMENT OF
 REVENUE

ELIGIBILITY REQUIREMENTS

You are eligible for a Property Tax/Rent Rebate for claim year 2004, if you meet the requirements in each of the three categories below:

CATEGORY 1 -- TYPE OF FILER

- a. You were 65 years of age or older as of Dec. 31, 2004; or
- b. You were not 65 years of age, but your spouse who lived with you was 65 years of age as of Dec. 31, 2004; or
- c. You were a widow or widower during all or part of 2004 and were 50 years old or older as of Dec. 31, 2004; or
- d. You were permanently disabled and 18 years of age or older during all or part of 2004, 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

Your total eligible annual household income, including the income that your spouse earned and received while residing with you, was \$15,000 or less in 2004. You must report all items of income, except those listed on Page 6, whether or not the income is taxable for federal or PA income tax purposes.

When calculating your total eligible annual household income exclude one-half ($\frac{1}{2}$) of your Social Security benefits as shown in box 5 of your SSA-1099 statement, one-half ($\frac{1}{2}$) of your Supplemental Security Income benefits, and one-half ($\frac{1}{2}$) of any Railroad Retirement Tier 1 benefits as shown on Form RRB-1099.

CATEGORY 3 -- OWNER, RENTER, OR OWNER/ RENTER DURING 2004

To file as a property owner, renter, or owner/renter, you must meet at least one of the following requirements for your primary residence:

OWNER

- a. You owned and occupied your home, as evidenced by a contract of sale, deed, trust, life estate held by a grantee (by deed) or devisee (by will), will, court decree of distribution, or by means of statutes governing descent and distribution; and
- b. You occupied your home (rebates are for your primary residence only); and
- c. You or someone on your behalf paid the 2004 property taxes on your home.

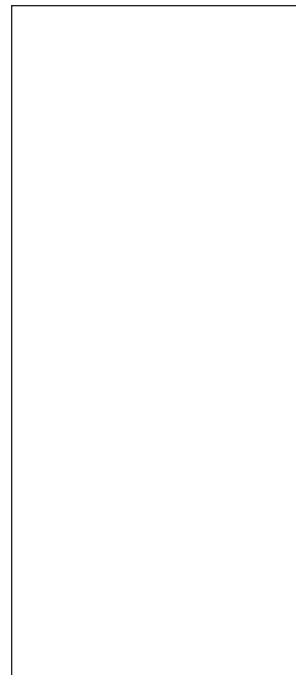
RENTER

- a. You rented and occupied a home, apartment, nursing home, boarding home, or similar residence in Pennsylvania; and
- b. Your landlord paid property taxes or agreed to make a payment in lieu of property taxes on your rental property for 2004; and
- c. You or someone on your behalf paid the rent on your residence for 2004.

OWNER/RENTER

- a. You owned, occupied, and paid property taxes for part of the year and were a renter for part of the year; or
- 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 2004, you are not eligible for any rebate for those months you received cash public assistance. Please complete a PA-1000 Schedule D in this booklet.



CLAIMANT IDENTIFICATION

You must carefully enter your Social Security Number in the boxes on the claim form since the Department removed your Social Security Number for confidentiality reasons. If your label is not correct, or if you do not have a label, carefully enter all the information on your claim form. If you received a personalized booklet and your label on the insert is correct, please place it on your claim when you submit your 2004 Property Tax/Rent Rebate claim.

PROOF DOCUMENTS THAT FIRST TIME FILERS MUST SUBMIT

Send photocopies since the Department cannot return original documents. Print your Social Security Number on each Proof Document that you submit with your claim form.

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

PROOF OF AGE

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

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, Supplemental Security Income (SSI) permanent and total disability, Railroad Retirement permanent and total disability, or Black Lung disability, provide a copy of your award letter.
- For Veterans Administration disability, provide a letter from the Veterans Administration stating that you are 100 percent disabled.
- For Federal Civil Service disability, provide a letter from Civil Service stating that you are 100 percent disabled.
- If you do not qualify under any of the disability programs mentioned above, did not apply for Social Security benefits, or do not have a letter from the

Veterans Administration or Civil Service Administration, you must submit a Physician's Statement of Permanent Disability (PA-1000 PS), enclosed in this booklet. The form must describe your disability as permanent and your physician must sign the statement to certify that the information is true and accurate to the best of his/her knowledge and belief.

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

HOUSEHOLDS WITH MORE THAN ONE QUALIFIED CLAIMANT

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

DECEASED CLAIMANT

To be eligible for a rebate, the claimant must have lived during all of 2004. If a claimant died on or after Jan. 1, 2005, the Department will pay the rebate to the claimant's spouse, estate, or personal representative. If an eligible claimant completed and signed his or her PA-1000, but died before submitting the claim form, the claimant's surviving spouse or personal representative can follow the rules below.

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

AN ESTATE

The executor or the court-appointed representative of the claimant's estate may file the claim and submit a Short Certificate showing the will was registered or probated. When there is no will and there are assets (an estate), submit a copy of the court order appointing someone to receive the deceased person's assets, known as a Decree of

Distribution. A Short Certificate or Decree of Distribution can be obtained from the county courthouse where the death is recorded.

PERSONAL REPRESENTATIVE

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

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

PRIVACY NOTIFICATION

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

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

PA - 1000 FILING INSTRUCTIONS

PART A - SOCIAL SECURITY NUMBER, NAME AND ADDRESS

You must fill in your Social Security Number even if using the preprinted label. If your spouse did not live with you the entire year, i.e. because he/she is in a nursing home, do not include his/her Social Security Number on the claim form. If your label is correct, place your label in Part A. If any information on the preprinted label is incorrect, discard it. If not using a label, follow the instructions below for printing letters and numbers and completing your name and address.

IMPORTANT TIPS:

There are two lines to enter your address. On the first line, enter the postal format for an apartment number (APT), suite (STE), room number (RM), rural route (RR), box number (PO BOX), floor (FL), etc. Then on the second line, enter your street address. If you have only a street

address, you may enter it on either line.

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

Sample

| | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|--|--|---|---|---|---|---|---|---|---|--|--|---|--|
| M | C | D | O | E | | | | | | | | J | O | H | N | | | | | | | A | |
| A | P | T | | 4 | 5 | 6 | | | | | | | | | | | | | | | | | |
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| H | A | R | R | I | S | B | U | R | G | | | P | A | | 7 | 8 | 9 | 1 | 0 | | | | |
| J | A | N | E | | | | | | | | | B | D | A | U | P | H | I | N | | | | |

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

PART B - FILING STATUS CATEGORIES

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

(P) Property Owners: Fill in this oval if you owned and occupied your home for all or part of 2004 and did not rent for any part of the year. If your deceased spouse's name is on your deed or tax bills, include the decedent's Social Security Number and name.

(R) Renters: Fill in this oval if you rented and occupied your residence for all or part of 2004.

(B) Owner/Renter: Fill in this oval if you owned and occupied your residence for part of 2004, and also rented and occupied another residence for the rest of 2004, 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 6 and 8 for documents you must send as proof of property taxes or rents paid.

Line 2 - Certification. Fill in the oval that shows your correct filing category. Fill in one oval only. If your most recent marriage ended in divorce, you do not qualify as a

widow/widower. If you were not 65 in 2004 and are filing because your spouse who resided with you was age 65 or older, you must submit proof of your spouse's age the first time you file. See Page 3 for acceptable proof of age documents.

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

PART C - LINES 4 THROUGH 19

You must report the total household income you earned and/or received during 2004 for each category, which includes your spouse's income earned and/or received while residing with you. See below for the kinds of income that you must report and the supporting documents you must submit. See Page 6 for a list of the kinds of income that you do not need to report.

All claimants must submit proof of annual 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.

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

Line 4 - Include one-half (1/2) of your 2004 Social Security Benefits as shown in box 5 of your benefit statement SSA-1099 and one-half (1/2) of your 2004 Supplemental Security Income (SSI). NO DOCUMENTATION REQUIRED, if using a PA address.

Line 5 - Include one-half (1/2) of your Railroad Retirement Tier 1 Benefits. Submit a copy of form RRB-1099.

Line 6 - Include the gross amount of pensions, annuities, Individual Retirement Account distributions, Tier 2 Railroad Retirement Benefits, Veterans' Disability Benefits, and Civil Service Disability Benefits. Do not include black lung benefits. Submit photocopies of pension/annuity benefits statements along with other forms 1099 showing income for 2004.

Line 7 - Include interest and dividends received or credited during the year, whether or not you actually received the cash. **SUBMIT THE FOLLOWING:**

- A copy of your federal schedule B OR your PA-40 PA 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.

Line 8 - Include gains or losses you realized from the sale of stocks, bonds, and other tangible or intangible property.

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

Submit a copy of your federal schedule D, or a copy of your PA Schedule D, or copies of any federal forms 1099 you received which will verify any gains or losses you realized.

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 2004.

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 or PA-40 PA Schedule E from your income tax return.

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

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

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

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

Other Income

Complete Lines 11a through 11g to report all other income that you and your spouse earned, received, and realized. Enter the total on Line 11.

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

11a. Salaries, wages, bonuses, commissions, and

estate income not included in business, profession, or farm income

- 11b. Lottery winnings, including PA Lottery winnings, prize winnings, and the value of other prizes
- 11c. Value of inheritance, alimony, and spousal support money
- 11d. Cash public assistance/relief, unemployment compensation, and workers' compensation benefits, except Section 306(c) benefits
- 11e. Gross amount of loss of time insurance benefits and disability insurance benefits and life insurance benefits and proceeds, except the first \$5,000 of the total death benefit payments
- 11f. Gifts of cash or property totaling more than \$300, except gifts between members of a household
- 11g. Miscellaneous income that is not listed above

Line 11 – Add Lines 11a through 11g.

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

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 check received in 2004
- The amount of any damages due to personal injuries or sickness. Damages include Black Lung benefits and benefits granted under Section 306(c) of the Workers' Compensation Security Fund Act (relating to Schedule of Compensation for disability from permanent injuries of certain classes)
- Payments provided to eligible low-income households under the Commonwealth's Low Income Home Energy Assistance program
- Payments received by home providers of the domiciliary care program administered by the Department of Aging, except those payments in excess of the actual expenses of the care
- Disability income received by disabled children in the household
- The difference between the purchase price of your residence and its selling price, if you used the proceeds from the sale to purchase a new residence. This new residence must be your principal residence.
- Federal or state tax refunds
- Spouse's income earned or received while not living with you
- Public Assistance benefits received by children in the household, even though the check is issued in claimant's name
- Child support

Line 13 - For Property Owners Only

Enter the total amount of the property taxes paid for your primary residence, or the amount shown as eligible property taxes paid on the last schedule completed. You must deduct interest or penalty payments, municipal assessments, per capita taxes, or occupation taxes included in your payment. If you paid early and received a discount, you enter the amount you actually paid on Line 13. You must also deduct other charges included in your tax bills. See Page 7.

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

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

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

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

PA-1000 Schedule A - If you owned and occupied your home for less than the entire year of 2004.

PA-1000 Schedule B - If you were a widow or widower age 50 to 64 who remarried in 2004.

PA-1000 Schedule E - If you used part of your residence for a purpose other than living quarters in 2004.

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

Line 14 - Please refer to the Rebate Percentage Tables on Page 12. Use TABLE A to find your percentage factor. Enter the decimal on Line 14.

Line 15 - Multiply Line 13 by the percentage on Line 14 and enter the result, or \$500, whichever is less. The result is your 2004 Property Tax Rebate. The Department will not issue a rebate for less than \$10. The maximum rebate is \$500.

Homeowners must provide photocopies as proof of one of the following real estate documents:

- Your 2004 real estate tax bills that have been marked "paid" by the tax collector. 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; OR
- Your year end mortgage statement showing the amount of real estate taxes paid; OR
- A letter signed by the tax collector certifying that you paid your 2004 real estate taxes. The letter should also show your name, the address of the property, and that the total tax does not include nuisance taxes or penalty; OR

- A receipted copy of your tax billing from your owner's association or corporation. Resident stockholders of a cooperative housing corporation, such as a condominium, may qualify as property owners based on their pro rata share of the property taxes paid to the corporation for their residence.

The following types of receipted real estate taxes are acceptable:

- County
- School district
- City
- Borough
- Township

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

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

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

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.

ATTENTION PHILADELPHIA RESIDENTS:

The City of Philadelphia has provided the Department with electronic records of all receipted 2004 property tax bills for Philadelphia that were paid by Dec. 31, 2004. If you live in the City of Philadelphia and paid your 2004 property taxes by Dec. 31, 2004, do not include a copy of your receipted property tax bills. If you live in Philadelphia and paid your 2004 property taxes in 2005, please submit proof of payment as outlined in the preceding information.

Line 16 - For Renters Only

Before completing Line 16 of the claim form, complete any schedules listed below that apply to you. If you must complete more than one schedule, you must complete them in the following 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 2004.

PA-1000 Schedule D - If you were a renter who received cash public assistance in 2004.

PA-1000 Schedule E - If you used part of your residence for a purpose other than living quarters in 2004.

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

Enter the total rent paid in 2004, or the amount shown as eligible rents paid, on the last schedule completed.

Line 17 - Please refer to the Rebate Percentage Tables on Page 12. Use TABLE B to find your percentage factor. Enter the decimal on Line 17.

Line 18 - Multiply the amount on Line 16 by the percentage factor on Line 17. The result is your 2004 Rent Rebate. Enter this amount on Line 18 of your claim form. The Department will not pay a rebate for less than \$10. The maximum rebate is \$500.

You may claim a rebate only if you pay rent to a property owner for a homestead. A homestead is a dwelling that you rent for use as a home that is a self-contained unit. A room in a private home may qualify as a homestead if a landlord-tenant relationship exists. A landlord-tenant relationship exists when the landlord (lessor) provides the claimant (lessee) with a lease for a self-contained unit within the property owner's residence. This usually means a separate kitchen, bath, and bedroom. Homesteads can include:

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

The homeowner 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 homeowner also claims a Property Tax/Rent Rebate, the homeowner must submit a PA-1000 Schedule E (enclosed in this booklet), and provide his or her federal or PA tax return. You, as the claimant for a rebate, are responsible to prove a landlord-tenant relationship.

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

Renters must provide one of the following proof documents:

1. A Rent Certificate for each place you rented during the year. Keep copies for your records. Your landlord or his/her authorized agent should complete Lines 1 through 8 and sign the Rent Certificate; OR
2. If you cannot get your landlord's signature, you must complete and submit the Rent Certificate and a notarized Occupancy Affidavit that is below the Rent Certificate. Complete the Occupancy Affidavit in its entirety, and write the reason the landlord did not sign the Rent Certificate. The Department will review the Rent Certificate and Occupancy Affidavit for accuracy; OR
3. Rent receipts signed by your landlord or his/her agent for each month for which you are claiming a rebate that show your name and rental address, the amount of rent paid, and the period for which you paid rent.

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

Line 19 - For Owner/Renters Only

CAUTION: As an owner/renter, only fill in oval B (Owner/Renter) in Section B of the claim form. Do not fill in oval P or R. Filling in other ovals may reduce your rebate amount.

If you were both a property owner and a renter in 2004, you must calculate your Property Tax Rebate separately from your Rent Rebate. Complete Lines 13 through 15 to calculate your Property Tax Rebate and complete Lines 16 through 18 to calculate your Rent Rebate.

Add Lines 15 and 18. - The result is your 2004 Property Tax/Rent Rebate. Enter this amount on Line 19 of your claim form. The Department will not issue a rebate for less than \$10. The maximum rebate is \$500.

DIRECT DEPOSIT

Line 20 - If you want the Department of Revenue to directly deposit your rebate check 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.

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

By placing an X in either box on Line 20, you are authorizing the Department to directly deposit your rebate check into your checking or savings account.

Line 21. - The routing number must be nine digits. The first two digits must be 01 through 12, or 21 through 32. Include hyphens but omit spaces and special symbols. Otherwise, your financial institution will reject the direct deposit, and **the Department will mail you a check.**
EXAMPLE: On the sample check below, the routing number is 250250025.

IMPORTANT: Your check may state that it is payable through a bank different from the financial institution where you have your account. 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. - The account number can be up to 17 characters, both numbers and letters. Include hyphens but omit spaces and special symbols. Enter the numbers and letters from left to right and leave any unused boxes blank. Do not include the check number. **EXAMPLE:** On the sample check below, the account number is 20202086.

PART D: OATH - Please read the following oath before signing the claim form.

SAMPLE CHECK

| | | |
|--|----------------------------|---|
| Joe & Jane Taxpayer 123 Drive Avenue Nowhere, PA 78910 | 50-42 370 1234567890 | 0001 |
| Date _____ | | \$ <input style="width: 100px;" type="text"/> |
| Pay To The Order Of: _____ | | _____ Dollars |
| Your Bank Commonwealth Region Harrisburg, PA | Routing Number | Account Number |
| Memo _____ | Signature _____ | |
| I: (250250025) :I 202110211086 1110001 | | |

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

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

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

SIGNATURES - Sign and date the claim form in the space provided. The signature must match the name listed on the label or printed on the name line. If someone other than the claimant signs the claim form, a copy of the Power of Attorney, guardianship papers, or other documents entitling that person to sign must accompany the claim form. If the claimant makes a mark instead of a signature, two people must sign the form as witnesses to the claimant's mark. Please provide the name, address, and telephone number of the claimant's nearest relative.

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

MAILING INSTRUCTIONS

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

IMPORTANT: Do not staple your claim. 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**

IMPORTANT: The Department will begin mailing and depositing the 2004 rebates for approved claims on July 1, 2005, as specified by law. After July 1st, rebates are mailed and deposited as the claims are received and approved.

Please wait at least three months after submitting your claim before inquiring about your rebate.

Customer Services and Assistance

Toll-free FACT & Information Line

- 1-888-PATAXES (728-2937) is an automated, 24-hour service for taxpayers with touch-tone telephone service. You can check on the status of the Property Tax/Rent Rebate claim that you filed. You can order claim forms and receive them by mail or by fax.

24-hour Toll-free Forms Ordering Message Service

- 1-800-362-2050 serves you if you do not have touch-tone telephone service.
- You can also request forms by writing to:

**PA Department of Revenue
Tax Forms Service Unit
711 Gibson Blvd.
Harrisburg, PA 17104-3200**

Online Customer Service Center

If you have Internet access, you may be able to find the answer to your question by using the Department's Online Customer Service Center. To use this service, log on to the Department's Web site at www.revenue.state.pa.us. Use the Find an Answer feature, which lets you search for the answers to commonly asked questions. If you can not find your answer, select the Submit a Question tab. A customer service representative will answer your question.

Taxpayer Service and Information Center

- For personal assistance during normal business hours, call 1-888-222-9190.
- For forms and information visit the Department's Web site at www.revenue.state.pa.us.
- Services for claimants with special hearing and/or speaking needs - 1-800-447-3020 (TT only).
- District offices – If you need further help or information, please contact your local Department of Revenue district office listed on Page 11.
- VITA/TCE tax volunteers. Check local newspaper listings or call the nearest district office for information about the locations where you can obtain assistance with your claim.

The Department's policy is to protect Lottery funds and assure maximum benefits to claimants by preventing fraud in the Property Tax or Rent Rebate Program. If you suspect someone has filed a fraudulent application, please report the fraud to:

**Office of Criminal Tax Investigations
5th Fl., Strawberry Square
Harrisburg, PA 17128
Telephone: (717) 783-9685
Fax: (717) 783-8289
E-mail: revocti@state.pa.us**

PA-1000 COMPLETION SAMPLE

PA-1000
Property Tax or Rent
Rebate Claim
PA-1000 (09-04)
PA Department of Revenue **2004**

0408510014

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

B Fill in only one oval in each section.
1. I am filing for a rebate as at:
 P. Property Owner - See instructions
 R. Renter - See instructions
 O. Owner/Renter - See instructions
2. I certify that as of Dec. 31, 2004, 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 65 to 64
 D. Permanently disabled and age 18 to 64
3. Have you received Property Tax/Rent Rebate checks in the past?
1. Yes 2. No (See instructions)

C TOTAL INCOME received by you and your spouse during 2004. Dollars Cents

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

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

6. Pension, Annuity, IRA Distributions, and Veterans' Disability Benefits (100% of 2004 Railroad Retirement Tier 2 Benefits) 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. Itemize the amounts received from each of the sources listed below.

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

11b. 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 and 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 11f. _____

11g. Miscellaneous income 11g. _____

11. Other Income. Enter the total of Lines 11a through 11g. 11. _____

12. TOTAL INCOME. Add only the positive income amounts from Lines 4 through 11. If your total income exceeds \$15,000, you may not claim a rebate. 12. _____

IMPORTANT: You must submit proof of the income you reported - Read the instructions on Page 5.

If your label is correct, place it here.

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

Fill in your Social Security Number.

Fill in this oval if your spouse is deceased.

Fill in only one oval for Part 1.

Fill in only one oval for Part 2.

Fill in only one oval for Part 3.

Report your total Social Security and SSI 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 11a to 11g on Line 11.

PA-1000 2004
Your Social Security Number _____ Your Name: _____

0408620011

PROPERTY OWNERS ONLY

13. Total 2004 property tax. Submit copies of receipted tax bills. 13. _____

14. Property Tax Rebate percentage factor from Table A on page 12. 14. _____

15. Property Tax Rebate. Multiply Line 13 by Line 14. Enter the result, but not more than \$500. 15. _____

RENTERS ONLY

16. Total 2004 rent paid. Submit Rent Certificate and/or rent receipts 16. _____

17. Rent Rebate percentage factor from Table B on page 12. 17. _____

18. Rent Rebate. Multiply Line 16 by Line 17. Enter the result, but not more than \$500. 18. _____

OWNER - RENTER ONLY

19. Property Tax/Rent Rebate. Add Lines 15 and 18. Enter the result, but not more than \$500. 19. _____

DIRECT DEPOSIT: If you want the Department to direct deposit your rebate check 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 Savings

21. Routing number 21. _____

22. Account number 22. _____

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

PRIVACY NOTIFICATION
By law 42 U.S.C. §465(c)(2)(C)(i); 61 Pa. Code §117.16) the Pennsylvania Department of Revenue has the authority to use the 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 that federal and Pennsylvania laws require. The Commonwealth may also use the SSN in exchange of tax information agreements with federal and local taxing 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.

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

Claimant's Signature _____ Date _____

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

1. _____

2. _____

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

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

Preparer's Name - please print _____ Telephone number of claimant's power of attorney or nearest relative. _____

Preparer's telephone number _____ Home address of claimant's power of attorney or nearest relative. Please print. _____

City or Post Office _____ State _____ ZIP Code _____

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

Property Owners complete Lines 13 to 15.

Renters complete Lines 16 to 18.

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

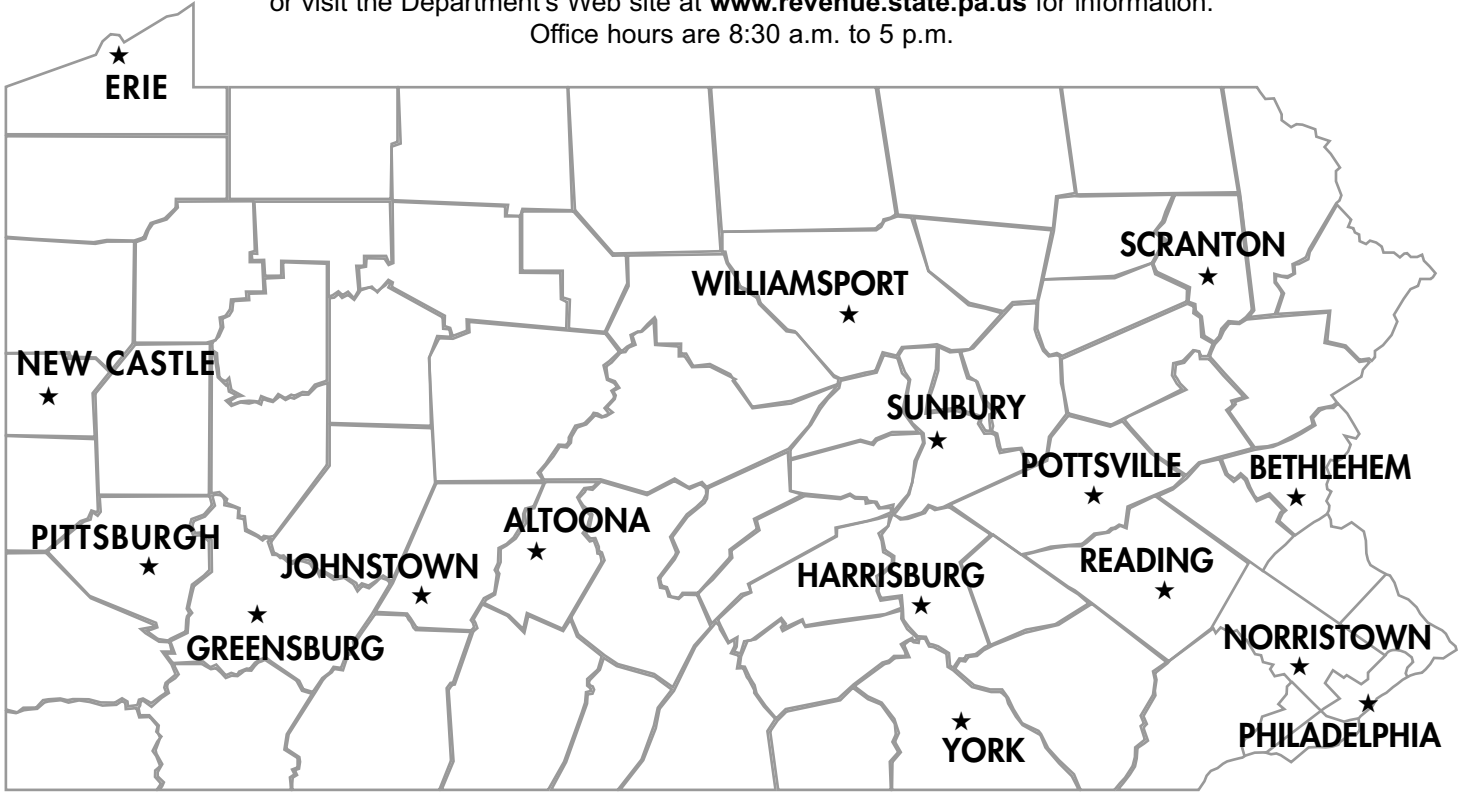
Claimant signs here.

If you were both a Property Owner and a Renter, complete Lines 13 to 19.

PA DEPARTMENT OF REVENUE DISTRICT OFFICES

A district office's location may change. Please call to verify the address before visiting a district office,
or visit the Department's Web site at www.revenue.state.pa.us for information.

Office hours are 8:30 a.m. to 5 p.m.



Altoona
Ste. 204
Cricket Field Plz.
615 Howard Ave.
Altoona, PA 16601-4867
(814) 946-7310

Bethlehem
44 E. Broad St.
Bethlehem, PA 18018-5998
(610) 861-2000

Erie
448 W. 11th St.
Erie, PA 16501-1501
(814) 871-4491

Greensburg
Second Fl.
15 W. Third St.
Greensburg, PA 15601-3003
(724) 832-5386

Harrisburg
Lobby
Strawberry Sq.
Harrisburg, PA 17128-0101
(717) 783-1405

Johnstown
Third Fl.
345 Main St.
Johnstown, PA 15901-1641
(814) 533-2495

New Castle
103 S. Mercer St.
New Castle, PA 16101-3849
(724) 656-3203

Norristown
Second Fl.
Stoney Creek Office Center
151 W. Marshall St.
Norristown, PA 19401-4739
(610) 270-1780

Philadelphia
Rm. 201
State Office Bldg.
1400 W. Spring Garden St.
Philadelphia, PA 19130-4007
(215) 560-2056

Pittsburgh
Rm. 104
State Office Bldg.
300 Liberty Ave.
Pittsburgh, PA 15222-1210
(412) 565-7540

Pottsville
115 S. Centre St.
Pottsville, PA 17901-3047
(570) 621-3175

Reading
Ste. 239
625 Cherry St.
Reading, PA 19602-1186
(610) 378-4401

Scranton
Rm. 305
Samters Bldg.
101 Penn Ave.
Scranton, PA 18503-1970
(570) 963-4585

Sunbury
535 Chestnut St.
Sunbury, PA 17801-2834
(570) 988-5520

Williamsport
440 Little League Blvd.
Williamsport, PA 17701-5055
(570) 327-3475

York
140 N. Duke St.
York, PA 17401-1110
(717) 845-6661

Temporary Department District Offices

Each year the Department establishes temporary offices to help taxpayers. To see the list of office locations, visit the Department's Web site, or call the district office nearest you.

Rebate Percentage Tables

PLEASE NOTE: THE MAXIMUM REBATE EACH HOUSEHOLD CAN RECEIVE IS \$500

| TABLE A - OWNERS ONLY | | | |
|--|----|----------|----------------------------------|
| TOTAL INCOME From <u>Line 12</u> of your claim form | | | Your percentage factor is: |
| 0 | to | \$ 5,499 | 1.00 |
| \$5,500 | to | \$ 5,999 | .90 |
| \$6,000 | to | \$ 6,499 | .80 |
| \$6,500 | to | \$ 6,999 | .70 |
| \$7,000 | to | \$ 7,499 | .60 |
| \$7,500 | to | \$ 7,999 | .50 |
| \$8,000 | to | \$ 8,499 | .40 |
| \$8,500 | to | \$ 8,999 | .35 |
| \$9,000 | to | \$ 9,999 | .25 |
| \$10,000 | to | \$11,999 | .20 |
| \$12,000 | to | \$12,999 | .15 |
| \$13,000 | to | \$15,000 | .10 |
| \$15,001 | | or over | NOT ELIGIBLE |

| TABLE B - RENTERS ONLY | | | |
|--|----|----------|----------------------------------|
| TOTAL INCOME From <u>Line 12</u> of your claim form | | | Your percentage factor is: |
| 0 | to | \$ 5,499 | .20 |
| \$5,500 | to | \$ 5,999 | .18 |
| \$6,000 | to | \$ 6,499 | .16 |
| \$6,500 | to | \$ 6,999 | .14 |
| \$7,000 | to | \$ 7,499 | .12 |
| \$7,500 | to | \$ 7,999 | .10 |
| \$8,000 | to | \$ 8,499 | .08 |
| \$8,500 | to | \$ 8,999 | .07 |
| \$9,000 | to | \$ 9,999 | .05 |
| \$10,000 | to | \$11,999 | .04 |
| \$12,000 | to | \$12,999 | .03 |
| \$13,000 | to | \$15,000 | .02 |
| \$15,001 | | or over | NOT ELIGIBLE |



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

My Fellow Citizens:

The Property Tax/Rent Rebate program is one of many valuable programs the Pennsylvania Lottery funds for our older residents. Since its inception, the Lottery has contributed \$13.8 billion to programs that have grown to include the PACE and PACENET low cost prescription drug programs, free and reduced transit rides, and the 52 Area Agencies on Aging, including more than 650 full- and part-time senior centers. All of these programs and services are part of our commitment to ensuring a healthier, happier life for our 2.4 million older residents.

I am proud to say that the Pennsylvania Lottery remains the only lottery in the nation that devotes all of its proceeds to programs that benefit older residents. Every day, the Lottery helps to provide seniors with more than \$333,900 of property tax and rent rebates, 29,000 prescriptions, 124,000 transit rides, and 33,000 hot meals.

For more information about the Pennsylvania Lottery and the programs for older citizens, visit the Lottery's Web site at www.palottery.com or the Department of Aging's Web site at www.aging.state.pa.us. For assistance in filling out your rebate form, call 1-888-222-9190 or contact the Revenue district office nearest you. See page 11 of this booklet for a full listing.

The Property Tax/Rent Rebate program is available to qualified seniors and permanently disabled citizens. Every eligible Pennsylvanian should take advantage of this benefit. If you think a friend, neighbor, or family member may qualify for a rebate and hasn't applied for it - tell them about the program. It's a benefit they deserve.

Sincerely,

Edward G. Rendell
Edward G. Rendell