

SECTION - 11

Gaming Funds

1. Warren County School District's Gaming Funds
2. Impact of Gaming Funds on Homestead/Farmstead Exclusions
 - A. 400 Million Gaming Funds
 - B. 750 Million Gaming Funds
 - C. 1 Billion Gaming funds
3. Act 1 Section 335 School District Options

W
C
S
D

T
A
X

C
O
M
M
I
S
I
O
N

2
0
0
6

Warren County School District

Gaming Funds

School District	County	\$400 Million Slots	\$750 Million Slots	1 Billion Slots
WCSD	Warren	\$143	\$268	\$354

The above dollars be provided to each approved homestead/farmstead applicant in Warren County School District when the gaming funds are available. These property tax relief dollars are not dependent on the outcome of the referendum vote that will be on the ballot in the spring primary of 2007.

School District	County	\$400 M Slots	\$750 M Slots	\$1 B Slots
Coudersport Area SD	Potter	\$ 110	\$ 206	\$ 276
Galeton Area SD	Potter	\$ 133	\$ 249	\$ 333
Northern Potter SD	Potter	\$ 114	\$ 213	\$ 274
Oswayo Valley SD	Potter	\$ 82	\$ 153	\$ 199
Blue Mountain SD	Schuylkill	\$ 79	\$ 149	\$ 199
Mahanoy Area SD	Schuylkill	\$ 95	\$ 178	\$ 230
Minersville Area SD	Schuylkill	\$ 79	\$ 149	\$ 198
North Schuylkill SD	Schuylkill	\$ 49	\$ 93	\$ 124
Pine Grove Area SD	Schuylkill	\$ 107	\$ 201	\$ 268
Pottsville Area SD	Schuylkill	\$ 79	\$ 148	\$ 197
Saint Clair Area SD	Schuylkill	\$ 38	\$ 72	\$ 96
Schuylkill Haven Area SD	Schuylkill	\$ 126	\$ 237	\$ 316
Shenandoah Valley SD	Schuylkill	\$ 69	\$ 130	\$ 169
Tamaqua Area SD	Schuylkill	\$ 88	\$ 165	\$ 220
Tri-Valley SD	Schuylkill	\$ 68	\$ 127	\$ 170
Williams Valley SD	Schuylkill	\$ 92	\$ 172	\$ 225
Midd-West SD	Snyder	\$ 101	\$ 190	\$ 253
Selinsgrove Area SD	Snyder	\$ 74	\$ 138	\$ 185
Berlin Brothersvalley SD	Somerset	\$ 74	\$ 139	\$ 183
Conemaugh Township Area SD	Somerset	\$ 68	\$ 127	\$ 169
Meyersdale Area SD	Somerset	\$ 58	\$ 109	\$ 144
North Star SD	Somerset	\$ 82	\$ 154	\$ 200
Rockwood Area SD	Somerset	\$ 70	\$ 130	\$ 174
Salisbury-Elk Lick SD	Somerset	\$ 70	\$ 132	\$ 176
Shade-Central City SD	Somerset	\$ 89	\$ 167	\$ 215
Shanksville-Stonycreek SD	Somerset	\$ 102	\$ 192	\$ 256
Somerset Area SD	Somerset	\$ 78	\$ 146	\$ 195
Turkeyfoot Valley Area SD	Somerset	\$ 62	\$ 117	\$ 156
Windber Area SD	Somerset	\$ 62	\$ 117	\$ 154
Sullivan County SD	Sullivan	\$ 58	\$ 109	\$ 145
Blue Ridge SD	Susquehanna	\$ 208	\$ 390	\$ 499
Elk Lake SD	Susquehanna	\$ 87	\$ 163	\$ 212
Forest City Regional SD	Susquehanna	\$ 137	\$ 257	\$ 343
Montrose Area SD	Susquehanna	\$ 189	\$ 355	\$ 460
Mountain View SD	Susquehanna	\$ 115	\$ 215	\$ 287
Susquehanna Community SD	Susquehanna	\$ 161	\$ 302	\$ 386
Northern Tioga SD	Tioga	\$ 66	\$ 123	\$ 160
Southern Tioga SD	Tioga	\$ 97	\$ 181	\$ 235
Wellsboro Area SD	Tioga	\$ 65	\$ 123	\$ 164
Lewisburg Area SD	Union	\$ 90	\$ 169	\$ 225
Mifflinburg Area SD	Union	\$ 77	\$ 145	\$ 194
Cranberry Area SD	Venango	\$ 119	\$ 224	\$ 288
Franklin Area SD	Venango	\$ 127	\$ 239	\$ 313
Oil City Area SD	Venango	\$ 154	\$ 290	\$ 371
Titusville Area SD	Venango	\$ 77	\$ 145	\$ 190
Valley Grove SD	Venango	\$ 99	\$ 186	\$ 240
Warren County SD	Warren	\$ 143	\$ 268	\$ 354
Avella Area SD	Washington	\$ 108	\$ 203	\$ 263
Bentworth SD	Washington	\$ 95	\$ 178	\$ 238
Bethlehem-Center SD	Washington	\$ 97	\$ 182	\$ 236

Tax Reduction <u>Before</u> Gaming Funds						Tax Reduction With Gaming Funds		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line	Minimum Option	Household Earned Income	Minimum Tax Increase 0.40%	Minimum Home/Farmstead Exemption	Net Wage & Property Taxes	400 Million Gaming Funds	Total Exemption (3) + (5)	Minus or Plus Max. Exemption of 440
1	Minimum	1,000	4	-220	-216	-143	-363	-77
2	Minimum	5,000	20	-220	-200	-143	-363	-77
3	Minimum	10,000	40	-220	-180	-143	-363	-77
4	Minimum	15,000	60	-220	-160	-143	-363	-77
5	Minimum	20,000	80	-220	-140	-143	-363	-77
6	Minimum	25,000	100	-220	-120	-143	-363	-77
7	Minimum	30,000	120	-220	-100	-143	-363	-77
8	Minimum	35,000	140	-220	-80	-143	-363	-77
9	Minimum	40,000	160	-220	-60	-143	-363	-77
10	Minimum	45,000	180	-220	-40	-143	-363	-77
11	Minimum	50,000	200	-220	-20	-143	-363	-77
12	Minimum	55,000	220	-220	0	-143	-363	-77
13	Minimum	60,000	240	-220	20	-143	-363	-77
14	Minimum	65,000	260	-220	40	-143	-363	-77
15	Minimum	70,000	280	-220	60	-143	-363	-77
16	Minimum	75,000	300	-220	80	-143	-363	-77
17	Minimum	80,000	320	-220	100	-143	-363	-77
18	Minimum	85,000	340	-220	120	-143	-363	-77
19	Minimum	90,000	360	-220	140	-143	-363	-77
20	Minimum	95,000	380	-220	160	-143	-363	-77
21	Minimum	100,000	400	-220	180	-143	-363	-77
22	Minimum	110,000	440	-220	220	-143	-363	-77
23	Minimum	120,000	480	-220	260	-143	-363	-77
24	Minimum	130,000	520	-220	300	-143	-363	-77
25	Minimum	140,000	560	-220	340	-143	-363	-77
26	Minimum	150,000	600	-220	380	-143	-363	-77
27	Minimum	160,000	640	-220	420	-143	-363	-77
28	Minimum	170,000	680	-220	460	-143	-363	-77
29	Minimum	180,000	720	-220	500	-143	-363	-77
30	Minimum	190,000	760	-220	540	-143	-363	-77
31	Minimum	200,000	800	-220	580	-143	-363	-77
32	Maximum	Household Earned Income	Maximum Tax Increase 0.80%	Maximum Homestead Exemption	Net Wage & Property Taxes	400 Million Gaming Funds	Total Exemption	Excess Max. Exemption of - 440
33	Maximum	1,000	8	-440	-432	-143	-583	143
34	Maximum	5,000	40	-440	-400	-143	-583	143
35	Maximum	10,000	80	-440	-360	-143	-583	143
36	Maximum	15,000	120	-440	-320	-143	-583	143
37	Maximum	20,000	160	-440	-280	-143	-583	143
38	Maximum	25,000	200	-440	-240	-143	-583	143
39	Maximum	30,000	240	-440	-200	-143	-583	143
40	Maximum	35,000	280	-440	-160	-143	-583	143
41	Maximum	40,000	320	-440	-120	-143	-583	143
42	Maximum	45,000	360	-440	-80	-143	-583	143
43	Maximum	50,000	400	-440	-40	-143	-583	143
44	Maximum	55,000	440	-440	0	-143	-583	143
45	Maximum	60,000	480	-440	40	-143	-583	143
46	Maximum	65,000	520	-440	80	-143	-583	143
47	Maximum	70,000	560	-440	120	-143	-583	143
48	Maximum	75,000	600	-440	160	-143	-583	143
49	Maximum	80,000	640	-440	200	-143	-583	143
50	Maximum	85,000	680	-440	240	-143	-583	143
51	Maximum	90,000	720	-440	280	-143	-583	143
52	Maximum	95,000	760	-440	320	-143	-583	143
53	Maximum	100,000	800	-440	360	-143	-583	143
54	Maximum	110,000	880	-440	440	-143	-583	143
55	Maximum	120,000	960	-440	520	-143	-583	143
56	Maximum	130,000	1,040	-440	600	-143	-583	143
57	Maximum	140,000	1,120	-440	680	-143	-583	143
58	Maximum	150,000	1,200	-440	760	-143	-583	143
59	Maximum	160,000	1,280	-440	840	-143	-583	143
60	Maximum	170,000	1,360	-440	920	-143	-583	143
61	Maximum	180,000	1,440	-440	1,000	-143	-583	143
62	Maximum	190,000	1,520	-440	1,080	-143	-583	143
63	Maximum	200,000	1,600	-440	1,160	-143	-583	143

Tax Reduction <u>Before</u> Gaming Funds						Tax Reduction With Gaming Funds		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line	Minimum Option	Household Earned Income	Minimum Tax Increase	Minimum Home/Farmstead Exemption	Net Wage & Property Taxes	750 Million Gaming Funds	Total Exemption (3) + (5)	Excess Amount Max. Exemption of 440
			0.40%					
1	Minimum	1,000	4	-220	-216	-268	-488	48
2	Minimum	5,000	20	-220	-200	-268	-488	48
3	Minimum	10,000	40	-220	-180	-268	-488	48
4	Minimum	15,000	60	-220	-160	-268	-488	48
5	Minimum	20,000	80	-220	-140	-268	-488	48
6	Minimum	25,000	100	-220	-120	-268	-488	48
7	Minimum	30,000	120	-220	-100	-268	-488	48
8	Minimum	35,000	140	-220	-80	-268	-488	48
9	Minimum	40,000	160	-220	-60	-268	-488	48
10	Minimum	45,000	180	-220	-40	-268	-488	48
11	Minimum	50,000	200	-220	-20	-268	-488	48
12	Minimum	55,000	220	-220	0	-268	-488	48
13	Minimum	60,000	240	-220	20	-268	-488	48
14	Minimum	65,000	260	-220	40	-268	-488	48
15	Minimum	70,000	280	-220	60	-268	-488	48
16	Minimum	75,000	300	-220	80	-268	-488	48
17	Minimum	80,000	320	-220	100	-268	-488	48
18	Minimum	85,000	340	-220	120	-268	-488	48
19	Minimum	90,000	360	-220	140	-268	-488	48
20	Minimum	95,000	380	-220	160	-268	-488	48
21	Minimum	100,000	400	-220	180	-268	-488	48
22	Minimum	110,000	440	-220	220	-268	-488	48
23	Minimum	120,000	480	-220	260	-268	-488	48
24	Minimum	130,000	520	-220	300	-268	-488	48
25	Minimum	140,000	560	-220	340	-268	-488	48
26	Minimum	150,000	600	-220	380	-268	-488	48
27	Minimum	160,000	640	-220	420	-268	-488	48
28	Minimum	170,000	680	-220	460	-268	-488	48
29	Minimum	180,000	720	-220	500	-268	-488	48
30	Minimum	190,000	760	-220	540	-268	-488	48
31	Minimum	200,000	800	-220	580	-268	-488	48
32	Maximum	Household Earned Income	Maximum Tax Increase	Maximum Homestead Exemption	Net Wage & Property Taxes	750 Million Gaming Funds	Total Exemption	Excess Max. Exemption of - 440
33	Option		0.80%					
34								
35	Maximum	1,000	8	-440	-432	-268	-708	268
36	Maximum	5,000	40	-440	-400	-268	-708	268
37	Maximum	10,000	80	-440	-360	-268	-708	268
38	Maximum	15,000	120	-440	-320	-268	-708	268
39	Maximum	20,000	160	-440	-280	-268	-708	268
40	Maximum	25,000	200	-440	-240	-268	-708	268
41	Maximum	30,000	240	-440	-200	-268	-708	268
42	Maximum	35,000	280	-440	-160	-268	-708	268
43	Maximum	40,000	320	-440	-120	-268	-708	268
44	Maximum	45,000	360	-440	-80	-268	-708	268
45	Maximum	50,000	400	-440	-40	-268	-708	268
46	Maximum	55,000	440	-440	0	-268	-708	268
47	Maximum	60,000	480	-440	40	-268	-708	268
48	Maximum	65,000	520	-440	80	-268	-708	268
49	Maximum	70,000	560	-440	120	-268	-708	268
50	Maximum	75,000	600	-440	160	-268	-708	268
51	Maximum	80,000	640	-440	200	-268	-708	268
52	Maximum	85,000	680	-440	240	-268	-708	268
53	Maximum	90,000	720	-440	280	-268	-708	268
54	Maximum	95,000	760	-440	320	-268	-708	268
55	Maximum	100,000	800	-440	360	-268	-708	268
56	Maximum	110,000	880	-440	440	-268	-708	268
57	Maximum	120,000	960	-440	520	-268	-708	268
58	Maximum	130,000	1,040	-440	600	-268	-708	268
59	Maximum	140,000	1,120	-440	680	-268	-708	268
60	Maximum	150,000	1,200	-440	760	-268	-708	268
61	Maximum	160,000	1,280	-440	840	-268	-708	268
62	Maximum	170,000	1,360	-440	920	-268	-708	268
63	Maximum	180,000	1,440	-440	1,000	-268	-708	268
64	Maximum	190,000	1,520	-440	1,080	-268	-708	268
65	Maximum	200,000	1,600	-440	1,160	-268	-708	268

Tax Reduction <u>Before</u> Gaming Funds						Tax Reduction With Gaming Funds		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line	Minimum Option	Household Earned Income	Minimum Tax Increase 0.40%	Minimum Home/Farmstead Exemption	Net Wage & Property Taxes	1 Billion Gaming Funds	Total Exemption (3) + (5)	Excess Amount Max. Exemption of 440
1	Minimum	1,000	4	-220	-216	-354	-574	134
2	Minimum	5,000	20	-220	-200	-354	-574	134
3	Minimum	10,000	40	-220	-180	-354	-574	134
4	Minimum	15,000	60	-220	-160	-354	-574	134
5	Minimum	20,000	80	-220	-140	-354	-574	134
6	Minimum	25,000	100	-220	-120	-354	-574	134
7	Minimum	30,000	120	-220	-100	-354	-574	134
8	Minimum	35,000	140	-220	-80	-354	-574	134
9	Minimum	40,000	160	-220	-60	-354	-574	134
10	Minimum	45,000	180	-220	-40	-354	-574	134
11	Minimum	50,000	200	-220	-20	-354	-574	134
12	Minimum	55,000	220	-220	0	-354	-574	134
13	Minimum	60,000	240	-220	20	-354	-574	134
14	Minimum	65,000	260	-220	40	-354	-574	134
15	Minimum	70,000	280	-220	60	-354	-574	134
16	Minimum	75,000	300	-220	80	-354	-574	134
17	Minimum	80,000	320	-220	100	-354	-574	134
18	Minimum	85,000	340	-220	120	-354	-574	134
19	Minimum	90,000	360	-220	140	-354	-574	134
20	Minimum	95,000	380	-220	160	-354	-574	134
21	Minimum	100,000	400	-220	180	-354	-574	134
22	Minimum	110,000	440	-220	220	-354	-574	134
23	Minimum	120,000	480	-220	260	-354	-574	134
24	Minimum	130,000	520	-220	300	-354	-574	134
25	Minimum	140,000	560	-220	340	-354	-574	134
26	Minimum	150,000	600	-220	380	-354	-574	134
27	Minimum	160,000	640	-220	420	-354	-574	134
28	Minimum	170,000	680	-220	460	-354	-574	134
29	Minimum	180,000	720	-220	500	-354	-574	134
30	Minimum	190,000	760	-220	540	-354	-574	134
31	Minimum	200,000	800	-220	580	-354	-574	134
32	Maximum	Household Earned Income	Maximum Tax Increase 0.80%	Maximum Homestead Exemption	Net Wage & Property Taxes	1 Billion Gaming Funds	Total Exemption	Excess Amount Max. Exemption of 440
33	Option							
34								
35	Maximum	1,000	8	-440	-432	-354	-794	354
36	Maximum	5,000	40	-440	-400	-354	-794	354
37	Maximum	10,000	80	-440	-360	-354	-794	354
38	Maximum	15,000	120	-440	-320	-354	-794	354
39	Maximum	20,000	160	-440	-280	-354	-794	354
40	Maximum	25,000	200	-440	-240	-354	-794	354
41	Maximum	30,000	240	-440	-200	-354	-794	354
42	Maximum	35,000	280	-440	-160	-354	-794	354
43	Maximum	40,000	320	-440	-120	-354	-794	354
44	Maximum	45,000	360	-440	-80	-354	-794	354
45	Maximum	50,000	400	-440	-40	-354	-794	354
46	Maximum	55,000	440	-440	0	-354	-794	354
47	Maximum	60,000	480	-440	40	-354	-794	354
48	Maximum	65,000	520	-440	80	-354	-794	354
49	Maximum	70,000	560	-440	120	-354	-794	354
50	Maximum	75,000	600	-440	160	-354	-794	354
51	Maximum	80,000	640	-440	200	-354	-794	354
52	Maximum	85,000	680	-440	240	-354	-794	354
53	Maximum	90,000	720	-440	280	-354	-794	354
54	Maximum	95,000	760	-440	320	-354	-794	354
55	Maximum	100,000	800	-440	360	-354	-794	354
56	Maximum	110,000	880	-440	440	-354	-794	354
57	Maximum	120,000	960	-440	520	-354	-794	354
58	Maximum	130,000	1,040	-440	600	-354	-794	354
59	Maximum	140,000	1,120	-440	680	-354	-794	354
60	Maximum	150,000	1,200	-440	760	-354	-794	354
61	Maximum	160,000	1,280	-440	840	-354	-794	354
62	Maximum	170,000	1,360	-440	920	-354	-794	354
63	Maximum	180,000	1,440	-440	1,000	-354	-794	354
64	Maximum	190,000	1,520	-440	1,080	-354	-794	354
65	Maximum	200,000	1,600	-440	1,160	-354	-794	354

(1) A school district that receives a property tax reduction allocation under section 505 shall use the property tax reduction allocation to fund exclusions for homestead and farmstead property or, where section 335(a)(2) applies, to reduce the property tax rate on all properties subject to the property tax in the school district.

(2) Notwithstanding the provisions of paragraph (1), a school district coterminous with a city of the second class A may use up to 50% of the property tax reduction allocation received under section 505 to reduce the rate of the earned income and net profits tax levied by the school district pursuant to any other act. If a board of school directors elects to reduce the rate of earned income and net profits tax pursuant to this paragraph, it shall adopt a resolution reducing the rate of earned income and net profits tax no later than the last day of the fiscal year immediately preceding the fiscal year in which the new earned income and net profits tax rate shall take effect. The board shall give public notice of its intent to adopt the resolution in the manner provided by section 4 of the Local Tax Enabling Act and shall conduct at least one public hearing on the resolution. Any portion of the property tax reduction allocation not used to reduce the rate of the earned income and net profits tax shall be used as prescribed in paragraph (1).

Section 335. School district options.

(a) Receipt of property tax reduction allocation.--In any fiscal year in which a school district receives a property tax reduction allocation under section 505 and the sum of the property tax reduction allocation and revenue from the earned income and net profits tax or personal income tax received by the school district under this chapter exceeds the amount required to fund the maximum homestead and farmstead exclusions authorized under 53 Pa.C.S. 8586 (relating to limitations), the school district may:

(1) reduce the rate of the earned income and net profits tax or personal income tax such that the sum of the property tax reduction allocation and the earned income and net profits tax or personal income tax revenue is equal to the amount required to fund the maximum homestead and farmstead exclusions authorized under 53 Pa.C.S. 8586; or

(2) maintain the rate of the earned income and net profits tax or personal income tax and utilize any revenue in excess of the revenue required to fund the maximum homestead and farmstead exclusions authorized under 53 Pa.C.S. 8586 to reduce the property tax rate on all properties subject to the property tax in the school district.

(b) Reduction of earned income and net profits tax.--In any year subsequent to a year in which the rate of the earned income and net profits tax or personal income tax was reduced pursuant to subsection (a)(1) and the sum of the property tax reduction allocation under section 505 and revenue from the earned income and net profits tax or personal income tax received by the school district under this chapter is less than the amount necessary to maintain the maximum homestead and farmstead exclusions authorized under 53 Pa.C.S. 8586, the school district may raise the rate of the earned income and net profits tax or personal income tax up to the amount previously reduced under subsection (a)(1) without complying with the referendum

SECTION - 12

Property Tax and Rent Rebates

1. Act 1 Increased Amounts
2. Pa Department of Revenue – Analysis of Rebates 2004 Claim Year
3. PA Property Tax /Rent Rebate Form

W
C
S
D

T
A
X

C
O
M
M
I
S
I
O
N

2
0
0
6

Act 1 Property Tax & Rent Rebates

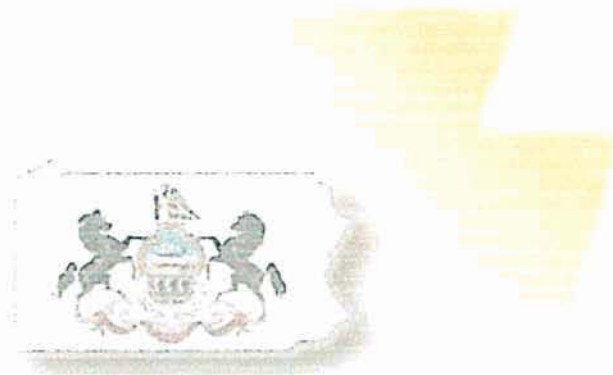
<u>Annual Income</u>	<u>Homeowners</u>	<u>Renters</u>
\$0 to & \$8,000	\$650	\$650
\$8001 to \$15,000	\$500	\$500
*\$15001 to \$18,000	\$300	None
*\$18,001 to \$35,000	\$250	None

The Pennsylvania Department of Revenue administers the Property Tax/Rent Rebate program, which is available to senior citizens 65 years of age or older, widows, or widowers 50 years of age or older and the permanently disabled 18 years of age or older.

*** The above income limits are additional dollar limits provided by Act 1. They will be paid to approved claimants and are not dependent on any referendum vote.**

Note: Remember to exclude one-half of Social Security Supplemental Security Monies and Railroad Retirement Tier 1 benefits when calculating eligibility income.

**2004
COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
PROPERTY TAX/RENT REBATE PROGRAM**



**Pennsylvania
Department of Revenue**

**STATISTICAL REPORT
PROPERTY TAX/RENT REBATES
GRANTED QUALIFIED CLAIMANTS
FOR TAXES OR RENT PAID
FOR 2004
AS OF MARCH 29, 2006**

September 29, 2006

Warren County 2004 Claim Year Analysis of Rebates Owners and Renters

Page 21
Report No. TA3050

Type	Category	Number OF Claimants	Rebate Amount Issued	Total Income	Rent Or Taxes Paid	% Of Income Toward Rent Or Taxes	% of Rent Or Tax Rebate	Average Rebate Granted
Owner	A	477	157,896.33	4,279,792	504,401	11.78%	31.30%	331.02
	B	1	87.75	12,871	571	4.44%	15.34%	87.75
	C	17	5,705.48	140,701	37,857	26.90%	15.07%	335.62
	D	84	31,561.57	566,406	66,065	11.66%	47.77%	375.73
	Total	579	195,251.13	4,999,770	608,894	12.17%	32.06%	337.22
Renter	A	272	90,397.79	1,937,240	1,053,233	54.36%	8.58%	332.34
	B	1	500.00	8,532	8,780	102.90%	5.69%	500
	C	4	1,228.00	31,828	12,747	40.04%	9.63%	307
	D	276	119,225.28	1,369,548	982,000	71.70%	12.14%	431.98
	Total	553	211,351.07	3,347,148	2,056,760	61.44%	10.27%	382.19
Grand Total		1132	406,602.20	8,346,918	2,665,654	31.93%	15.25%	359.19

Category Code Descriptions:

- A = Older Resident Age 65+
- B = Spouse Age 65+
- C = Widow/Widower Age 50 to 64
- D = Permanently Disabled Claimants

Note: Maximum Income in 2004 was \$15,000. This will be increased to \$35,000 in 2006.

**Source: Pa Department of Revenue
Statistical Report
Property Tax/Rent Rebates
Granted Qualified Claimants
For Taxes or Rent Paid
for 2006
As of March 29, 2006**

PA-1000Property Tax or Rent
Rebate Claim
PA-1000 (09-05)
PA Department of Revenue**2005**

0505010017

OFFICIAL USE ONLY

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

If Spouse is
Deceased, fill
in the oval.
☐

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

Spouse's First Name

MI

County of Residence

Claimant's Birthday

Spouse's Birthday

Daytime Telephone Number

B Fill in only one oval in each section.

1. I am filing for a rebate as a:

- ☐ P. Property Owner - See instructions
☐ R. Renter - See instructions
☐ B. Owner/Renter - See instructions

2. I Certify that as of Dec. 31, 2005, 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. Have you received Property Tax/Rent Rebates in the past?

1. Yes ☐ 2. No ☐
(See instructions)

Deadline - June 30, 2006.

C TOTAL INCOME received by you and your spouse during 2005.

Dollars

Cents

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. Pension, Annuity, IRA Distributions, and Veterans' Disability Benefits (Use 100% of 2005 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 time 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 of a household. 11f.
- 11g. Miscellaneous income that is not listed above. 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.

0505010017

0505010017

PA-1000 2005

Your Social Security Number

--	--	--	--	--	--	--	--	--	--

OFFICIAL USE ONLY

Your Name: _____

PROPERTY OWNERS ONLY

13. Total 2005 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 ONLY16. Total 2005 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 ONLY19. **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 directly 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. §405(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.
PREPARER: I declare that I prepared this return, and that it is to the best of my knowledge and belief, true, correct, and complete.		2.
Preparer's Signature, if other than the claimant	Date	Name of claimant's power of attorney or nearest relative. Please print.
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.