

PTRR: Application Year 2023 Expansion

WHAT'S NEW

House Bill 1100, signed into law in August of 2023, amended the Taxpayer Relief Act to expand the eligibility requirements and benefits for the Property Tax/Rent Rebate program starting in the 2023 application year (rebates filed in calendar year 2024).

- Income thresholds for homeowners and renters increased to \$45,000. (This means that all applicants now use the same income eligibility table.)
- Maximum standard rebate was raised to \$1,000

ELIGIBILITY TABLE	
INCOME	MAX REBATE
\$0 - \$8000	\$ 1,000
\$8,001 - \$15,000	\$ 770
\$15,001 - \$18,000	\$ 460
\$18,001 - \$45,000	\$ 380

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

SUPPLEMENTAL REBATES (KICKERS)

The income eligibility did not change for supplemental rebates under the new law. However, the amounts were increased based on the new standard rebate levels. Supplemental rebates are still automatically calculated for property owners with \$30,000 or less in income that live in:

- Philadelphia, Scranton, or Pittsburgh.
- Taxes are 15% or more of total income.

Income	Standard Rebate	Supplement (Kicker)	Total Max Rebate
\$0-\$8,000	\$1,000	\$500	\$1,500
\$8,001-\$15,000	\$770	\$385	\$1,155
\$15,001-\$18,000	\$460	\$230	\$690
\$18,001-\$30,000	\$380	\$190	\$570

WHAT HAS STAYED THE SAME

FORMS & SCHEDULES: There are no changes to the forms or schedules used for filing an application other than the income eligible level and standard rebate amount changes.

TYPE OF FILER: Applicants of the Property Tax/Rent Rebate program must still fall under one of the previous four categories to qualify. *These requirements have not changed with the new legislation.*

PTRR CALENDAR OF EVENTS

The dates for filing an application were not changed under the new law.

- January:** 2023 PA-1000 booklet will be mailed out to applicants and myPATH will be available to start filing an application.
- April:** Posting/Processing begins. Automated calls to notify applicants that applications were received.
- June:** Automated calls to notify applicants that applications were approved. 6/30 is deadline (beginning of June the Governor decides whether to extend until 12/31).
- July 1st:** First day PA Treasury will make rebates available via direct deposits or checks.
- December 31st** - Extension filing due date.
(If miss deadline, may not file)

HELPING NEW APPLICANTS

Customers can find information regarding the Property Tax/Rent Rebate program on the department's website at revenue.pa.gov.

HOW TO FILE

Encourage all customers to file via myPATH by visiting myPATH.pa.gov and clicking on the *Apply for a Property Tax/Rent Rebate* hyperlink from the Rebates panel on the homepage. myPATH is the fastest, easiest, and most secure way for customers to submit their application to the department.

PREVIOUS FILERS:

- Any person who filed a Property Tax/Rent Rebate application **by paper** will automatically receive a PTRR Booklet in the mail from Department of Revenue.
- Any person who filed **via myPATH or went to a tax preparer** will automatically receive a reminder letter and rent certificate in the mail from Department of Revenue.

OBTAINING A 2023 PA-1000 BOOKLET

Again, please encourage all new applicants to file via myPATH. If customers did not file last year and want to obtain a paper booklet for the 2023 application year, they must visit our website at www.revenue.pa.gov/ptrr in February 2024. There will be a blue block on the right-hand side of the page that says "Request a Paper Application" which will allow them to download a PDF version or have an application mailed to them.