



**CORRECTED SCHOOL DISTRICT
CODE REPORT**

REMOVE INDIVIDUAL(S) FROM LISTING OF:

DISTRICT NAME _____

DISTRICT CODE _____

COUNTY _____

- Original Response Page _____ of _____
- Response from Second School District
Contact Name and Phone Number

- Response from Third School District
Contact Name and Phone Number

NO.	INDEX NUMBER	NAME ADDRESS	★ (#)	Assign Individual(s) To:						
				SECOND SCHOOL DISTRICT			THIRD SCHOOL DISTRICT			
				SCHOOL DISTRICT:		★ (#)	SCHOOL DISTRICT:		★ (#)	
NAME	CODE	NAME	CODE							
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										

See the instructions for information regarding affidavit of notice to second or third school district.

★ REASON – SEE INSTRUCTIONS

INDIVIDUAL COMPILING THIS ORIGINAL LIST:

NAME _____ TITLE _____ TELEPHONE NUMBER _____ EXT. _____ DATE _____

ASSIGNMENTS MADE MORE THAN 20 DAYS AFTER YOU RECEIVE THE ACT 80 LIST WILL NOT BE ACCEPTED.

Instructions for Form REV-1329

Corrected School District Code Report

REV-1329 IN (EX) 01-21

GENERAL INFORMATION

PURPOSE OF FORM

The purpose of the REV-1329, Corrected School District Code Report, is to provide school districts with the method by which to make corrections to the school district codes taxpayers report on their PA-40, Personal Income Tax Return. Taxpayers are required to report the school district code where they lived as of Dec. 31 of a tax year. The Department of Revenue provides each school district with a list of the taxpayers' names and addresses that declared they lived within their district. School districts should review the list for accuracy and report any corrections using the REV-1329 by requesting assignment to another school district.

WHO MAY USE THIS REPORT

The list of taxpayers' names and addresses for the proceeding filing year is provided by the Department of Revenue to each school district by Jan. 31 of the calendar year following the completion of the filing of returns for the most recent tax year. School districts that wish to adjust the list provided by the department must use this report to identify taxpayers who do not reside in their school district. Any school district to which taxpayers are assigned may also use this report to dispute that assignment. No response to the original list provided by the department or to an assignment of taxpayers by a school district is equivalent to acceptance of the list or the assignment.

GENERAL INSTRUCTIONS

DEFINITIONS

Department

The Pennsylvania Department of Revenue.

Index Number

A unique number assigned by the department to each taxpayer's return for each tax year and required by the department to make changes requested by school districts to the school district code reported by a taxpayer on their PA-40, Personal Income Tax Return. The index number varies in length and may range in length from a one-digit number to an eleven-digit number.

Original School District

A school district who receives the list of taxpayers from the department and prepares the REV-1329, Corrected School District Code Report, to identify changes that are required for taxpayers reporting an incorrect school district code on their PA-40, Personal Income Tax Return.

Second School District

A school district who receives a completed REV-1329, Corrected School District Code Report, from an Original School District.

Third School District

A school district who receives a completed REV-1329, Corrected School District Code Report, from a Second School District.

REMOVAL OF INDIVIDUALS FROM SCHOOL DISTRICT LISTS

Original School Districts should review the list of taxpayers provided to them by the department to determine if the taxpayers were residents of their school district as of Dec. 31 of the tax year being reviewed. The address of the taxpayer provided on the list is one method used to determine if the taxpayer was or was not a resident of the school district as of Dec. 31 of the tax year being reviewed. However, the address should not be the only factor used to determine the correct residency of a taxpayer.

Since taxpayers are instructed to report their school district codes as of their places of residence on Dec. 31 of a given tax year, taxpayers may have moved subsequent to that date and have an address listed in a new school district while still being required to report the old district as the proper code on their Pennsylvania personal income tax return. Therefore, Original School Districts should not assign taxpayers based solely upon the addresses listed for those taxpayers. School districts should also consult their school enrollment, property tax and/or local earned income tax records for determining if a taxpayer was a resident for the tax year being reviewed.


Original School Districts must review and postmark completed reports within 20 days of the receipt of the report, or by the date determined by the department in the letter to the school district's superintendent or other communications from the department. Upon completion of the REV-1329 showing changes, Original School Districts must send a copy of the REV-1329 to the Second School District as well as the department. Original School Districts must also certify that they mailed the REV-1329 to Second School Districts. See the Affidavit of Notice to Second or Third School District instructions for additional information.

REVIEW OF ASSIGNMENTS BY A SECOND OR THIRD SCHOOL DISTRICT

Second and Third School Districts should review the assignment of taxpayers to their district to determine if the assignment of the taxpayer should be accepted. If a

taxpayer is not correctly assigned to the Second School District, the Second School District should deny the assignment or assign the taxpayer(s) to a Third School District. See the Receipt of the Report by Second School District and the Assign Individual(s) To instructions for additional information. If a taxpayer is not correctly assigned to a Third School District, the school district should deny the assignment. See the Receipt of the Report by Second School District and the Assign Individual(s) To instructions for additional information.

Second and Third School Districts must complete their reviews and postmark their reassignments or denials of assignments within 10 business days of receipt, or the date determined by the department in the letter to school district's superintendent or other communications from the department.

 **CAUTION:** No response by a Second or Third School District to an assignment is equivalent to acceptance of the assignment.

RECEIPT OF THE REPORT BY SECOND SCHOOL DISTRICT

Upon receipt of this report, the Second School District should review the names and addresses to determine if the taxpayers should be correctly listed under their school district code. If the Second School District determines that the assignment of the taxpayers shown on the report should be correctly coded under the Second School District, the Second School District still must verify they received and reviewed the report by providing an acknowledgment to the department. A copy of this report should be submitted to the department with no other markings or entries other than the box at the top checked as "Response from Second School District" to complete this acknowledgment.

If the Second School District disagrees with the assignment of the taxpayers by the Original School District, the Second School District must enter the name of the school district and school district code to which the taxpayers listed for each item number should be assigned along with the reason code to a Third School District, and submit a copy of the report to the department within 10 days of receipt of the report from the Original School District, or by the date determined by the department in the letter to the school district's superintendent or other communication from the department. If the Second School District determines that the taxpayers were correctly listed for the Original School District, the Second School District should list the Original School District name and/or school district code in the columns under the Third School District. If the Second School District determines the taxpayers should be assigned to a different Third School District, the Second School District should list the appropriate school district's name and/or school district code in the columns under the Third School District.

RECEIPT OF REPORT BY THIRD SCHOOL DISTRICT

If the Third School District determines that the assignment of the taxpayers shown on the report should be correctly

coded under the Third School District, the Third School District must verify it received and reviewed the report, by acknowledgment to the department. A copy of the report shall be submitted to the department with no other markings or entries other than the box at the top checked as "Response from Third School District" to complete this acknowledgment. If the Third School District disagrees with the assignment of the taxpayers by the Second School District, the Third School District should complete the reason code column, and submit a copy of the report to the department within 10 days of receipt of the report from the Second School District, or by the date determined by the department in the letter to the school district's superintendent or other communication from the department. The Third School District is not required to try to further assign the taxpayer to a fourth school district. The department will intervene only in circumstances where the Original and Second School District cannot agree to the assignment of a taxpayer between them.

★ REASON CODES

If a taxpayer is not to be included in the school district's list of taxpayers, provide a reason for assignment to another school district. The following are acceptable codes:


- (1) The address is unknown.
- (2) The address is not in the school district.
- (3) The address cannot be verified.
- (4) The school district is unable to verify the taxpayer resided in the school district as of Dec. 31 of the report tax year.
- (5) Other – Please provide an explanation of the reason for making or denying the assignment on a separate sheet of paper or on the back of the form.

AFFIDAVIT OF NOTICE TO SECOND OR THIRD SCHOOL DISTRICT

The Original School District, when it disputes a taxpayer on the list received from the department, is required to mail a copy of the report to the Second School District. The Original School District must also send a copy of this report to the department at the address identified below in the Mailing Instructions. However, prior to mailing the copy to the department, the Original School District must have the report notarized, signifying a copy was mailed to the Second School District. The Notary Public must properly execute this document in order for the department to make any adjustments to Original School Districts list. The Original School District may (in lieu of notarizing each page of the report listing a different school district) notarize and submit a letter to the department listing all the school districts to which the reports are sent.

Likewise, whenever the Second School District receives this report from the Original School District and a taxpayer on the report is disputed, the Second School District is required to mail a copy of the report to a Third School District (or back to the Original School District) as well as to the department. In these circumstances, the Second School District is also

required to have the copy of the report that is mailed to the department notarized prior to that mailing to signify that a copy was indeed mailed to the Third (or Original) School District. The Second School District may (in lieu of notarizing each page of the report listing a different school district) notarize and submit a letter to the department listing all the school districts to which the reports are sent.

 **NOTE:** Copies of this report indicating a Second or Third School District's concurrence with the assignment of taxpayers' names and addresses to their school district need not be notarized prior to mailing them to the department.

FORM INSTRUCTIONS

IDENTIFICATION INFORMATION

Remove Individual(s) From Listing Of:

Enter the District Name, District Code and County at the top of the Corrected School District Code Report for the Original School District receiving the original list from the department. If a taxpayer is being assigned to a Third School District by a Second School District, this information should remain as the Original School District that received the list from the department.

Check Boxes


Check the appropriate box as follows:


- The Original Response box should be checked by the School District that received the original listing from the department.
- The Response from Second School District box should be checked by the school district reviewing the report from the Original School District after it has been reviewed for accuracy and before it is sent to the department or a Third School District (if applicable). Enter the name and telephone number of the individual the department should contact if there are any questions concerning the information on the report.
- The Response from Third School District box should be checked by the school district reviewing a report received from a Second School District after it has been reviewed for accuracy and before it is sent to the department. Enter the name and telephone number of the individual the department should contact in the event there is a question concerning the information on the report.

COLUMN INSTRUCTIONS

Index Number

Original school districts must enter the correct index number for any taxpayer incorrectly claiming residency in their school district which they identify as incorrectly shown on the list of taxpayers provided to them by the department.

 **IMPORTANT:** Failure to provide the correct index number will result in no change to a taxpayer's school district code by the department.

 **CAUTION:** When sorting a list in an EXCEL file in order to determine if a taxpayer belongs in their school district, the original school district should take extreme care to make sure that all the columns are highlighted. Failure to take this precaution may result in the department requiring the original school district to complete the process from the beginning again and resubmission of all REV-1329s or result in no changes to the school codes for taxpayers in the school district.

Name and Address

Enter the name and address of the taxpayer associated with the index number. The name and address are necessary entries which enable Second or Third School Districts to research whether a disputed taxpayer belongs within their respective school districts.

Assign Individual(s) To:

- **Second School District**

If the Original School District does not agree with (a) taxpayer(s) on the list it receives from the department, it must determine the school district to which the taxpayer(s) should be assigned. The Original School district must enter under the Second School District columns the name of the school district and corresponding school district code to which the taxpayer(s) listed for each item number should be assigned. The Original School District must also complete the reason code column next to the taxpayer(s) name and address column.

- **Third School District**

If the Second School District does not agree with the assignment of (a) taxpayer(s), it must first determine if the taxpayer should be assigned to another or Third School District. If it should be assigned to a Third School District, enter under the Third School District columns the name of the school district and corresponding school district code to which the taxpayers listed for each item number should be assigned. The Second School District must also complete the reason code column next to its school district code.

If the Third School District does not agree with the assignment of (a) taxpayer(s), it should complete the reason code column next to its school district code.

INDIVIDUAL WHO COMPILES THIS ORIGINAL LIST

The individual who compiles the list of taxpayers' names and addresses shown on the Corrected School District Code Report by the Original School District should fill in his/her name, title, telephone number and the date the report was completed prior to mailing it to the department and Second School District.

MAILING INSTRUCTIONS

Mail copies of the report to:

**PA DEPARTMENT OF REVENUE
PO BOX 280605
HARRISBURG PA 17128-0605**

Addresses for school districts may be found at <http://www.edna.pa.gov/Screens/Extracts/wfExtractEntitiesAdmin.aspx>

After accessing the website, click the box for "School District" under the Public Entities menu list, click on "Export" at the bottom left corner and then click on "Open" to get to the address file.