

The City of Philadelphia has a Real Estate Tax credit for members of the National Guard or Reserve Components of the Armed Forces who are called to active duty **outside** of Pennsylvania. This credit applies to the principal residence of the person on active duty.

You will need a copy of your current Real Estate Tax bill to complete this application. You must submit an official statement signed by an officer who supports your claim based on available duty records with this application.

The deadline to apply is **March 31 of each year.**

## 1 Applicant Information

Applicant name

Social Security Number

Property Address

OPA account number

Phone number

Email Address



This credit is only available for the **City's portion** of the Real Estate Tax. The credit is **not available** for the School District portion of the Real Estate Tax.

## 2 Calculate tax credit

1. Total 2026 Real Estate Tax	\$
2. City tax factor	x 0.4513
3. Maximum Real Estate Tax credit available (Multiply line 1 x line 2)	\$
4. Days on active duty outside PA in 2024	
5. Active duty percentage (Line 4 / Days in 2024)	/ 365 =
6. Ownership percentage (if property is owned with anyone besides your spouse)	%
7. Credit for 2025 (Multiply line 3 x line 5 x line 6)	\$
8. 2025 estimated Real Estate Tax due (line 1 - line 6)	\$



Line 1: Enter the amount found on the last line of your 2026 Real Estate Tax bill (if paid on or before March 31)

Line 4: Only enter the number of active duty days served anywhere **outside Pennsylvania in 2025.**

Line 6: If you are a tenant in common, enter only **your** ownership percentage.

Line 7: For example, if you own 100% of the property, you will multiply line 3 \* line 5 \* 1. If you own 80% of the property, you will multiply line 3 \* line 5 \* 0.8.

Line 8: This is your net 2025 Real Estate Tax due. Please make payments payable to "City of Philadelphia".

## 3 Signature

I hereby certify that I am the owner of the property listed above and all the above information is true and correct. I agree that if I knowingly file an application which is false in any material matter, I shall be subject to payment of taxes due, plus all applicable penalties, interest, and additions.



### Mail completed forms to:

Philadelphia Department of Revenue  
PO Box 53190  
Philadelphia, PA 19105

Applicant Signature

Date

Phone Number

Officers Signature

Date

Phone Number