

## Low Income Tax Freeze Program (LITX)

The Low Income Real Estate Tax Freeze Program (LITX) “freezes” your Real Estate Tax if you meet certain income and residency requirements. This stops your property taxes from increasing, even if your property assessment or tax rate increases. If your deed changes for any reason, you **must** reapply.

Applicants must complete pages 1 and 2 of this application. The deadline to apply is **September 30 of each year**.

Please include a copy of your proof of identity, proof of income, and residency with this application. More details below.

You can also apply online at the Philadelphia Tax Center at **[tax-services.phila.gov](https://tax-services.phila.gov)**.

This website is available on mobile devices like cell phones and tablets.

### 1 Residence Information

☐ YES ☐ NO 1A. Do you live in another property?

☐ YES ☐ NO 1B. Do you claim any other property as your primary residence?

☐ YES ☐ NO 1C. Is your primary residence part of a cooperative where some or all of the taxes are paid jointly?

☐ YES ☐ NO 1D. Do you use your property for something other than your primary residence, such as for business or rent?

\_\_\_\_\_ % If YES, what percentage is used for business or rental?



If you answered **yes** to question 1A or 1B, you do not qualify for LITX. The LITX program is only for people who own and live in their home.

You **may** apply for LITX if you live in cooperative housing.

You **may** apply for LITX even if part of your home is rented or used for a business.

### 2 Applicant Information

Owner Name \_\_\_\_\_

Social Security Number \_\_\_\_\_

Property Address \_\_\_\_\_

OPA Number \_\_\_\_\_

Date of Birth (MM/DD/YY) \_\_\_\_\_

Are you married? ☐ YES ☐ NO

Spouse name (if applicable) \_\_\_\_\_

Spouse Social Security Number (if applicable) \_\_\_\_\_

Spouse Date of Birth (if applicable) \_\_\_\_\_

Along with this application, provide a copy of a proof of identity and residency. Do not send originals.

#### Examples of proof of identity are:

Photo ID issued by the U.S. Federal Government, or Commonwealth of Pennsylvania, or City of Philadelphia

#### Examples of proof of residency are:

- Valid government-issued ID (with address) - this may be the same document used to prove identity
- Mortgage statements
- Government-issued benefit or award letter



You are eligible for this program only if you meet these **income qualifications**.

#### Income Qualifications

Single	\$33,500
Married	\$41,500

**Continue to next page**





## 3 Annual Income

Please use the worksheet below and enter your annual income. Please include the most recent copy of the proof of income. **To qualify**, your total annual income must be \$33,500 or less for a single person or \$41,500 or less for a married couple.

INCOME SOURCE	TOTAL (APPLICANT + SPOUSE)	Examples of proof of income for Applicant and/or Spouse
Take home pay Include salary, wages, self-employment income etc.		<ul style="list-style-type: none"> <li>• Pay stubs from your current employer</li> <li>• W-2 or state/federal tax return - Salary and wages of Taxpayer and Spouse</li> <li>• Bank Statements</li> <li>• Retirement income or Rental Income Statements</li> <li>• Interest and dividends</li> <li>• Unemployment/Workers compensation statements or award letters</li> <li>• Child support and alimony</li> </ul>
Social Security Benefits (include SSI, SSD, etc.) Do <b>not</b> include any Medicare Part B premiums		
Pensions and other retirement benefits Include railroad benefits, taxable portion of IRAs etc.		
Interest, dividends, and capital gains prizes Do <b>not</b> subtract losses		
Net rental and business income		
Other income Include unemployment compensation, support money etc.		
<b>TOTAL</b>		

## 4 Signature

The Department of Revenue will also use this application to enroll you in the Homestead Exemption program if you do not already have it. The Homestead Exemption can save you money on your property taxes.

The Department of Revenue is authorized to perform an income verification check with the Internal Revenue Service and Pennsylvania Department of Revenue. In the future, the Department may require you to provide updated documentation to verify that the taxpayer continues to be eligible for the program. If at any time during the program the city determines you were income ineligible, you will be required to pay the taxes which would have been due, plus penalties, interest, and additions.

☐ (Optional) I would like to receive text messages (SMS) about LITX when possible. I understand that the City of Philadelphia attempts to contact LITX applicants and participants only when needed. This communication may include text messages (SMS). If you do not wish to receive text messages about LITX, do not check this box.

I have reviewed all the information on this form and I certify that this information is true and correct to the best of my knowledge, information and belief.

Applicant Signature

Spouse Signature (if applicable)

Date

Phone Number



**Mail completed forms with copies of your documents to:**

Philadelphia Department of Revenue  
P.O. Box 53190  
Philadelphia, PA 19105

**or return in person:**

**Municipal Services Building**

Department of Revenue  
1401 John F. Kennedy Blvd  
Concourse level

**Northeast Municipal Services Center**

7522 Castor Avenue  
Philadelphia, PA 19152

**North Phila Municipal Services Center**

2761 N 22nd Street  
Philadelphia, PA 19132