

CHAPTER 123. POVERTY INCOME

Sec.	
123.1.	Special tax provisions for poverty.
123.2.	[Reserved].
123.3.	Taxability under special provisions.
123.4.	Deceased claimant.

§ 123.1. Special tax provisions for poverty.

For the taxable year 1974 and each year thereafter, a claimant who meets the standards of eligibility set forth in this chapter is subject to a separate class of taxation and entitled to the benefit of the special tax provisions as provided in this chapter. Application for benefits shall be made on Schedule SP. A claimant filing for benefits hereunder may not file a joint Form PA-40 return with their spouse. A claimant shall file separately.

Source

The provisions of this § 123.1 adopted June 13, 1975, effective June 14, 1975, 5 Pa.B. 1561.

§ 123.2. [Reserved].**Source**

The provisions of this § 123.2 adopted June 13, 1975, effective June 14, 1975, 5 Pa.B. 1561; reserved March 19, 1993, effective March 20, 1993, 23 Pa.B. 1322. Immediately preceding text appears at serial page (115293).

Cross References

This section cited in 61 Pa. Code § 123.3 (relating to taxability under special provisions).

§ 123.3. Taxability under special provisions.

(a) If the poverty income of the claimant as determined in accordance with the definition of “poverty income” provided in § 101.1 (relating to definitions) is less than or equal to the appropriate poverty income limitation as determined in accordance with § 123.2 (relating to poverty income limitations) the claimant has no tax liability under this article and may be entitled to a refund of amounts paid over to the Commonwealth under the provisions of this article.

(b) If the poverty income of the claimant as determined in accordance with the definition of “poverty income” provided in § 101.1 does not exceed the appropriate poverty income limitation determined in accordance with § 123.2 by more than the dollar category contained in paragraphs (1)—(9), the claimant is entitled to a reduction in the tax liability which would otherwise be imposed by this article and a refund, if applicable, of amounts paid over to the Commonwealth under the provisions of this article to the extent set forth as follows:

- (1) Ninety percent if not in excess of \$100.
- (2) Eighty percent if not in excess of \$200.

- (3) Seventy percent if not in excess of \$300.
- (4) Sixty percent if not in excess of \$400.
- (5) Fifty percent if not in excess of \$500.
- (6) Forty percent if not in excess of \$600.
- (7) Thirty percent if not in excess of \$700.
- (8) Twenty percent if not in excess of \$800.
- (9) Ten percent if not in excess of \$900.

Source

The provisions of this § 123.3 adopted June 13, 1975, effective June 14, 1975, 5 Pa.B. 1561.

§ 123.4. Deceased claimant.

(a) The personal representative of a deceased claimant may file Schedule SP for the deceased claimant for 1980 and subsequent years whether the claimant died during or after the applicable tax year.

(b) The tax year for a decedent is the short period beginning with the first day of his last taxable year and ending with the date of his death.

Source

The provisions of this § 123.4 adopted April 17, 1981, effective April 18, 1981, 11 Pa.B. 1327.

[Next page is 125-1.]