

Keystone Opportunity Zone

Program Guidelines and Application | June 2009



> ready > set > succeed



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Section I – General

A. Introduction

The Keystone Opportunity Zone (KOZ) Program is one of the nation’s boldest and most innovative economic and community development programs. This unique program develops a community’s abandoned, unused, underutilized land and buildings into business districts and residential areas that present a well-rounded and well-balanced approach to community revitalization. The Department of Community and Economic Development administers this partnership between state and local government in collaboration with the Department of Revenue (state taxes) and the Department of Labor and Industry (Unemployment Compensation taxes), based on the Keystone Opportunity Zone and Keystone Opportunity Expansion Zone Act, 73 P.S. §§820.101- 820.1309 (the “Act”) and Senate Bill 1412, which extends and expands the program.

The Keystone Opportunity Zones are designated by the local communities and approved by the State. The Keystone Opportunity Improvement Zones were designated by Executive Order, of the Governor, and approved by the local communities. All Keystone Opportunity Zones provide specific state and local tax benefits. Keystone Opportunity Zones entitle businesses and residents to certain tax benefits when they locate in a Keystone Opportunity Zone. Keystone Opportunity Zones consist of 12 defined areas in 61 counties across Pennsylvania, covering more than 46,800 acres in over 193 sub-zones. Sizes of the KOZs range from under 10 acres to over 500. Along with the remarkable tax advantages, these areas provide close proximity to major interstates, ports, rail lines and international airports.

B. Program Qualifications

1. **Qualified Business:** A business authorized to do business in this Commonwealth which is located or partially located within a subzone, expansion subzone or improvement subzone and is engaged in the active conduct of a trade or business in accordance with the requirements of section 307 of the statute for the taxable year. An agent, broker or representative of a business is not engaged in the active conduct of trade or business for the business. In order to qualify each year for a tax exemption, deduction, abatement or credit under this act, a business shall own or lease real property in a subzone, improvement subzone or expansion subzone from which the business actively conducts a trade, profession or business. The qualified business shall receive certification from the department that the business is located and is in the active conduct of a trade, profession or business, within the subzone, improvement subzone or expansion subzone. The business shall obtain annual renewal of the certification form the department to continue to qualify as a qualified business.
2. **Relocation:** An existing qualified business relocating into a KOZ must demonstrate a significant economic impact that will result from relocation into a KOZ. (See section D)
3. **Recapture:** Any qualified business that has received KOZ benefits and moves out of the zone within the first 5 years may be subject to penalties.
4. **Property Owner Qualifications:** Please be advised that you must apply annually to the Department in order to receive approval for property tax abatement, as required by Section 907 of the Act. If you are found to be noncompliant with any tax or zoning requirements during the calendar year, your KOZ status will be revoked and you may be subject to penalties and/or recapture under the Act.
5. **Resident Qualifications:** Residents must maintain compliance with all state and local tax laws and must reside 184 consecutive days in the KOZ during each tax year.

All KOZ applicants must file an annual application with the Department.

The KOZ Change of Status notification must be submitted, to the Department, if a change takes place.

C. Taxes Eligible To Be Waived

Through credits, waivers and broad-based tax abatements, total taxes on economic activity in Keystone Opportunity Zones are significantly reduced. These benefits affect the following taxes:

State

- Corporate Net Income tax
- Capital Stock and Foreign Franchise tax
- Personal Income tax
- Sales and Use tax (purchases consumed and used by business in the Zone)
- Mutual Thrift Institution tax
- Bank and Trust Company Shares tax
- Insurance Premiums tax

Local

- Earned Income/Net Profits tax
- Business Gross Receipts, Business Occupancy, Business Privilege and Mercantile tax
- Sales and Use tax (county/city; purchases exclusively used and consumed by business in the Keystone Opportunity Zone)
- Property Tax

D. Requirements / Penalties / Deadlines / Definitions

1. Change of Status Notification (Required)

KOZ applicants are required to immediately notify the Department of Community and Economic Development when there is a change in status due to relocation, sale, local non-compliance, closure, death, business name change, parcel number change, address change or any change that may affect benefit status. See attached **KOZ Change of Status Notification** (Attachment IV).

2. Existing Pennsylvania Business Relocating to a Keystone Opportunity Zone

Any business that moves from a non-KOZ Pennsylvania location into a KOZ is not eligible to receive the exemptions, deductions, abatements, or credits set forth in the Act unless the business meets at least one of the following:

- a. Increases full-time employment by at least 20% in the first full year of operation within the KOZ or;
- b. Makes a capital investment in the property located within the KOZ equivalent to 10% of the gross revenues of that business in the immediately preceding calendar or fiscal year attributable to the business location or locations that are being relocated to a subzone.
- c. Enters into a lease agreement for property located within the subzone, improvement subzone or expansion subzone for a term at least equivalent to the duration of the subzone and with the aggregate payment under the lease agreement at least equivalent to 5% of the gross revenues of that business in the immediately preceding calendar or fiscal year.

The Department has sole discretion in approving KOZ benefits to relocating businesses, and will look more favorably upon relocations that will result in increases of full-time employment by at least 20% in the first full year of the business's operation within the KOZ.

The Department will also evaluate the level of capital investment made by a relocating business when considering requests for KOZ benefits.

Businesses seeking to qualify for KOZ benefits solely under paragraph 2 (c) above the lease provision, are unlikely to receive approval from the Department unless the denial of KOZ benefits will result in a significant negative economic impact to the commonwealth.

The Department, in consultation with the Department of Revenue, may waive or modify the requirements of this subsection, as appropriate. Relocating businesses must request a modification to the requirements of this subsection within 30 days of receiving their Initial Relocation Notification letter.

Any questions concerning the relocation provisions should be directed to the KOZ Manager at the Department of Community and Economic Development (Attachment I).

3. **Compliance**

All “qualified businesses” and “persons” must be in full compliance with all state and local tax laws, and building and housing code provisions, in order to claim exemptions, deductions, abatements or credits offered in the Act. The Department of Revenue reserves the right to conduct an audit of an applicant for benefits to ensure full compliance with the Act.

4. **Illegal Alien Labor**

No person or business receiving a tax exemption, deduction, abatement or credit shall knowingly permit the labor services of an illegal alien in a Keystone Opportunity Zone. A person shall be deemed to have knowingly employed or knowingly permitted the prohibited services if he has active knowledge or has reason to know that such services have been provided.

If the event of a violation, the department or political subdivision awarding the tax exemption, deduction, abatement or credit under this act shall require repayment of the amount of tax exemptions, deductions, abatements and credits received by it for the year or years in which such violation existed.

5. **Penalty for violation of the Act**

Any party improperly receiving KOZ tax benefits must return all tax benefits received and will be subject to the applicable interest, civil and criminal penalty provisions in the Act.

6. **Repayment of Benefits**

Any qualified business located within a KOZ and receiving exemptions, deductions, abatements or credits under the Act, which relocates outside of the Zone within the first five years of locating in a zone, may be required to refund all tax benefits received to state and local authorities as provided in the Act.

Any business that fails to meet the relocation obligations set forth in paragraph D.2. above will be subject to revocation of future benefits and repayment of benefits previously received.

7. **Deadlines**

- The deadline to file a KOZ application is December 31st of the year for which benefits are to be received.
- The deadline for compliance with code violation deficiencies is December 31st of the year for which benefits are to be received.
- The deadline for compliance with tax payment obligations is February 5th of the year following the year for which benefits have been requested.
- Sales tax exemption certificates issued by the Department of Revenue expire on March 31st of each calendar year. To ensure that a sales tax exemption certificate does not lapse, the KOZ Application should be filed no later than January 15th of the calendar year in which the exemption certificate expires.

8. Definitions

- a. **Applicant/Application:** Applicants can be a business/property owner, or resident with an approved KOZ application. An applicant is identified by a KOZ number assignment to an application.
- b. **Business Expansion:** An existing Pennsylvania business whose operations, equipment and employees remain at their present location when the business expands into a KOZ. If any part of the existing business operations, equipment or employees are relocated into the KOZ, the Department will deem such action a relocation.
- c. **Business/Property Owner:** an association, partnership, corporation, sole proprietorship, limited liability corporation or employer.
- d. **Capital Investment:** (i) an undertaking to construct, repair, renovate, improve, equip, furnish, or acquire any building, structure, facility, or physical betterment or improvement; (ii) land; or (iii) furnishing, machinery, apparatus of equipment for building, structure, facility or physical betterment or improvement, the term includes soft costs related to the project.
- e. **Domicile:** the place where a person has a true and fixed home and principal establishment for an indefinite time and to which, whenever absent, that person intends to return. Domicile continues until another place of domicile is established.
- f. **Full-Time Employment:** for the purpose of determining relocation requirements compliance "full-time employment" shall be defined as full-time, permanent employment in the specific industry sector within which the company operates.
- g. **Program Participant:** an approved entity (business/property owner, resident) participating in the KOZ program. The approved/entity is identified by how they file with the federal government; an Employer identification number (EIN) for businesses and a social security number (SSN) for residents. A single program participant could submit multiple applications for multiple exemptions.
- h. **Out of State:** A business entity coming from another state that is submitting their initial KOZ application.
- i. **Resident:** A person who is domiciled and resides in an area that is designated a subzone, expansion subzone or improvement subzone.
- j. **Soft Costs:** include items directly related to the completion of the project, e.g. professional services/consultants, architectural fees, engineering fees, inspection fees, insurance, environmental assessment, legal fees, closing costs and contingencies. Soft costs may not exceed 10% of capital investment.
- k. **Start-up:** A business applicant that is a new entity or expansion of an existing entity that is not a relocation.

E. Eligibility for Other Department Programs

Keystone Opportunity Zone benefit recipients may be eligible for other programs administered by the Department of Community and Economic Development. The Department's Single Application for Assistance can be completed to apply for financial assistance from the Department's various funding sources.

The Department encourages you to visit our web site and submit your Single Application for Assistance via on-line submission at www.newPA.com. In addition, you may call the Department's Customer Service Center at 1-800-379-7448, or your local KOZ Regional Coordinator (see attachment II).

Section II – The Application Process

A. General

1. KOZ Applications for completion by applicants that are property owners, businesses and residents and guidelines to assist with the completion of the KOZ Application may be accessed in the following manner;
 - a. Applications must be **completed** online. The guidelines, to assist with the completion of the application may also be viewed online. The Application and Guidelines can be accessed by going to <http://koz.newPA.com>. Your completed application will be electronically submitted to the Department, and your local coordinator.
 - b. All questions marked with an asterisk must be completed on every application.
 - c. If you wish to obtain a paper copy of the application and guidelines please contact the Department's Customer Service Center at 1-800-379-7448. **Please return the completed application to the Department.**
2. Applicants must file an annual application by December 31st of the year for which they are applying for benefits to maintain eligibility for KOZ benefits.

B. Approval Process

1. Applicants must apply on an annual basis to maintain eligibility for KOZ benefits.
2. No qualified business may claim or receive an exemption, deduction, abatement or credit under this act unless that qualified business is in full compliance with all state and local tax laws, ordinances and resolutions.
3. No qualified business may claim or receive an exemption, deduction, abatement or credit under this act if any person or business with a 20% interest or greater interest in that qualified business is not in full compliance with all state and local tax laws, ordinances and resolutions.
4. The Local Coordinator will determine compliance with local taxes and codes and forward the application to the state within 15 business days of receipt of the application, whether or not the applicant is locally compliant.
5. The Department of Community and Economic Development will assign an official KOZ file number to the application and forward the application to the Department of Revenue to determine state tax compliance and to the Department of Labor and Industry for Unemployment Compensation tax compliance.
6. Compliant applications will receive an approval letter from the Department. The approval letter is verification of eligibility to receive KOZ benefits from state and local entities.
7. Non-Compliant applicants will receive a letter from the Department directing the applicant to the appropriate agency to resolve the compliance issue.
8. Applications with Code compliance issues must be compliant by December 31st of the calendar year for which the KOZ benefits are requested.

9. Applications with tax compliance issues must be compliant by February 5th of the calendar year following the calendar year for which non-compliance occurred.
10. Applicants receiving KOZ benefits must report a change in status due to relocation, sale, closure, local non-compliance issues, death, business name change, parcel number change, address change or any change that may affect benefit status on a KOZ Change of Status notification. The Change of Status notification may be completed online by going to <http://koz.newPA.com>, downloading the form, or using the attachment located in this document and submit to:

Department of Community & Economic Development
Center for Business Financing
Site Development Division
Attn: Andrew Sheaf
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225

Phone: (717) 346-0327
Fax: (717) 772-3581
E-mail: asheaf@state.pa.us

Attachment I – Contacts

Department of Community & Economic Development (DCED)

Andrew Sheaf
KOZ Manager
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120-0225
Phone: (717) 346-0327
Fax: (717) 772-3581
E-mail: asheaf@state.pa.us

Tigh Savercool
Economic Development Analyst
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120
Phone: (717) 720-1401
Fax: (717) 772-3581
E-mail: tsavercool@state.pa.us

D. Blake Swett
Economic Development Analyst
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120
Phone: (717) 720-7344
Fax: (717) 772-3581
E-mail: bswett@state.pa.us

DCED Regional Offices

Northeast

Sara Hailstone, Regional Director
409 Lackawanna Avenue
Oppenheim Building, 3rd Floor
Scranton, PA 18503
Phone: (570) 963-4597
Fax: (570) 963-3439
E-mail: shailstone@state.pa.us

Northwest

Philip Scrimenti, Regional Director
100 State Street, Suite 205
Erie, PA 16507
Phone: (814) 871-4245
Fax: (814) 454-7494
E-mail: pscrimenti@state.pa.us

Southwest

Jack Machek, Regional Director
1405 State Office Building
300 Liberty Avenue
Pittsburgh, PA 15222
Phone: (412) 565-5098
Fax: (412) 565-2635
E-mail: jmachek@state.pa.us

Southeast

Toni Crawford-Major, Regional Director
1801 State Office Building
1400 Spring Garden Street
Philadelphia, PA 19130
Phone: (215) 560-2083
Fax: (215) 560-6722
E-mail: acrawfordm@state.pa.us

Central

Louis Colon, Regional Director
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Phone: (717) 720-7302
Fax: (717) 787-4088
E-mail: locolon@state.pa.us

Department of Revenue (DOR)

Matthew Forti, DCED Liaison / KOZ Coordinator
9th Floor, Strawberry Square
Harrisburg, PA 17128-0905
Phone: (717) 772-3896
Fax: (717) 705-8994
E-mail: mforti@state.pa.us

Department of Revenue (Tax Issues Only)

Office of Chief Counsel
10th Floor, Strawberry Square
Harrisburg, PA 17128-1100
Phone: (717) 787-1440
Fax: (717) 772-1459
E-mail: chzettlemo@state.pa.us

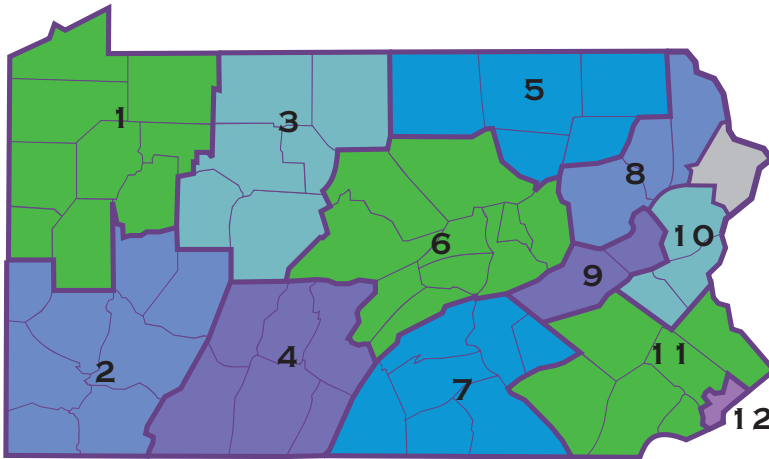
Department of Labor & Industry (L&I)

Ana Haugh
Room 916 Labor & Industry Building
7th and Forster Street
Harrisburg, PA 17121
Phone: (717) 772-2021
(866) 403-6163 (option 5)
Fax: (717) 787-8373
E-mail: ahaugh@state.pa.us

Local Tax and Code Issues

Local tax and Government issues should be directed to the appropriate local authority.

Attachment II – KOZ Coordinators



1. Northwest

Bob Skarada, Planning & Development Specialist
Northwest Regional Planning & Development Commission
627 Wood Street
Clarion, PA 16214
814-297-7158 x104
Fax: 814-297-7164
bobs@nwcommission.org

2. Southwest

Jill Byers, Development Specialist
Southwestern Planning Commission
Regional Enterprise Tower
425 Sixth Avenue, Suite 2500
Pittsburgh, PA 15219-1819
412-391-5590 ext 343
Fax: 412-391-9160
jbyers@spcregion.org

3. North Central

John Weible, Projects Coordinator
North Central Pennsylvania Regional Planning and Development Commission
3 South Brady Street, Suite 205
DuBois, PA 15801
814-371-1506
Fax: 814-371-5005
jweible@ncentral.com

4. Southern Alleghenies

Fred Querry
Director, Planning and Community Development
Southern Alleghenies Planning & Development Commission
541 58th Street
Altoona, PA 16602
814-949-6508
Fax: 814-949-6505
querry@sapdc.org

5. Northern Tier

Jill Koski, Program Manager
Northern Tier Regional Planning & Development Commission
312 Main Street
Towanda, PA 18848
570-265-9103
Fax: 570-265-7585
koski@northerntier.org

6. Central PA

Jerry Bohinski, Chief
Economic Development Programs
SEDA-Council of Governments
201 Furnace Rd.
Lewisburg, PA 17837
570-524-4491
Fax: 570-524-9190
bohinski@seda-cog.org

7. South Central

Sherri B. Zimmerman
Assistant Professor/Managing Director
Administration & Leadership Studies
Research & Training Center
Indiana University of Pennsylvania
Dixon University Center, South Hall B06
2986 North Second Street
Harrisburg, PA 17110
Phone: 717-720-4066
s.b.zimmerman@iup.edu

8. Lackawanna/Luzerne

Lee Namey, Zone Coordinator
Redevelopment Authority
of Luzerne County
Suite #210
16 Luzerne Avenue
West Pittston, PA 18643
570-655-3329
Fax: 570-655-3287
lcrammt@epix.net

9. Schuylkill/Carbon

Mark Scarbinsky, Director
Schuylkill County Economic Development Office
401 North Second Street
Pottsville, PA 17901
570-628-1167
Fax: 570-628-1210
mjscarbinsky@co.schuylkill.pa.us

10. Lehigh Valley

Laurie A. Demko
Executive Assistant
Lehigh Valley Economic Development Corporation
2158 Avenue C, Suite 200
Bethlehem, PA 18017
610-266-2218
Fax: 610-266-7623
ldemko@lehighvalley.org

11. Southeast

Jane Stein
Montgomery County Department of Economic & Workforce Development
140 DeKalb Street
Human Services Center
5th Floor, P.O. Box 311
Norristown, PA 19404
610-278-3530
Fax: 610-278-5944
jstein@montcopa.org

12. City of Philadelphia

Vincent Dougherty
Philadelphia Department of Commerce
One Parkway
1515 Arch Street, 12th Floor
Philadelphia, PA 19102
215-683-2021
Fax: 215-557-8538
vincent.dougherty@phila.gov

Application Number

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For Department Use

2009 Keystone Opportunity Zone (KOZ) Application

pennsylvania
DEPARTMENT OF COMMUNITY
& ECONOMIC DEVELOPMENT



* Indicates required field

1. Is this an Initial Application or Renewal Application?

2. *Is this application for benefits for a (check all that apply): Real Property Owner Business Resident

Failure to check all that apply will limit your approved benefits.

3. *Name of Real Property Owner/Business/Resident: _____

4. *KOZ Address of Business/Resident/Property Owner: _____

*City: _____ *State: _____ *Zip: _____

5. *Municipality: _____ *County: _____ County Code#: _____

*School District: _____ School District Code#: _____

6. Property Tax Parcel ID Number(s) (mandatory if real property owner): _____

7. *Mailing Address (where correspondence concerning KOZ issues should be mailed) : _____

*City: _____ *State: _____ *Zip: _____

9. *Contact Name: _____ *Telephone #: _____ Fax #: _____

E-mail address: _____

9. **Business Only:** Indicate how your entity reports to the Internal Revenue Service:

- LLC C Corp S Corp Non-Profit Partnership Trust/Estate
- Sole Proprietorship Non-Profit Authority QSSS

If LLC is selected, is the LLC a:

- Partnership: Form 1065 Disregarded Entity (Corporate): Form 1120
- C Corporation: Form 1120 Disregarded Entity (Sole Proprietorship): Form 1040
- S Corporation: Form 1120S Area

Type of Business (check one):

- Manufacturing Information Technology Retail Real Estate Holding Companies
- Transportation & Logistics Export Business Services Financial Services Bioscience
- Other _____

Business Description (Attach separate sheet if necessary):

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10. Job Creation and Investment **(This section must be completed. If not applicable enter zero.)**

Number of Full Time jobs at KOZ site when you first moved to KOZ: _____

Number of Full Time jobs at KOZ site now: _____

Average Hourly Wage: _____

Amount of private capital (including cost or value of land) investment in KOZ site for year 2007:

Itemize new capital investment: _____

11. Tax ID Numbers: **(MUST be provided for applications from a business entity)**

EIN ___ - _____ Sales Tax ___ - _____

Employer Acct. (*employer withholding account for employees of PA personal income tax*) _____

Corporate Box (*issued by revenue*): _____ Utility PURTA (*for utilities only*): _____

Unemployment Compensation: _____

12. SS Number (*i.e. property owner, resident or sole proprietorship*): ___ - ___ - _____

Name: _____

Spouse's SS Number: ___ - ___ - _____ Spouse Name: _____

13. **Provide the information requested in the space provided below for the entities:** all share holders, partners, members, etc. of an S Corp, Partnership, LLC and all persons or businesses that will receive pass through income from the business (attach additional sheets if necessary).

Name	Address	SSN/EIN	Phone	Ownership %	Sales Tax#
------	---------	---------	-------	-------------	------------

A.

B.

C.

D.

E.

F.

14. ***Date Information** (*complete all that apply*)

Date the **company** actively began conducting business or anticipates moving into the zone: _____

Date **resident** physically moved into the zone: _____

Date you purchased property: _____

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All applicants must be in full compliance with the KOZ and KOEZ Act, 73 P.S. §§ 820.101 – 820.1309 and with the Keystone Opportunity Zone Guidelines.

*I hereby certify that all the above information is true and correct:

Signature

Date

Print Name Title

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Keystone Opportunity Zone 20□□ Change of Status Notification



This form needs to be completed immediately if a KOZ applicant is receiving or had received KOZ benefits and there is a change in their status.

1. KOZ File Number (8 digit number assigned by DCED): _____
2. KOZ Applicant Name (as listed on original application): _____
3. KOZ Address: _____

4. KOZ Parcel Number(s): _____

5. Contact Name: Mr./Mrs./Ms. _____
6. Mailing Address: _____

7. Effective Date of Change: _____
8. Choose a Reason and Explain:
 Relocation; Sale; Closure; Local non-compliance; Death; Business name change;
 Application type change (i.e. Business becomes property owner only, parcel number change, address change.)

Please mail completed notification to: Pennsylvania Department of Community & Economic Development
Center for Business Financing
Site Development Division
Attn: Andrew Sheaf
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225

Phone: (717) 346-0327 | Fax: (717) 772-3581
E-mail: asheaf@state.pa.us

Attachment V – Pennsylvania Counties and Codes

Adams	01	Lackawanna	35
Allegheny	02	Lancaster	36
Armstrong	03	Lawrence	37
Beaver	04	Lebanon	38
Bedford	05	Lehigh	39
Berks	06	Luzerne	40
Blair	07	Lycoming	41
Bradford	08	McKean	42
Bucks	09	Mercer	43
Butler	10	Mifflin	44
Cambria	11	Monroe	45
Cameron	12	Montgomery	46
Carbon	13	Montour	47
Centre	14	Northampton	48
Chester	15	Northumberland	49
Clarion	16	Perry	50
Clearfield	17	Philadelphia	51
Clinton	18	Pike	52
Columbia	19	Potter	53
Crawford	20	Schuylkill	54
Cumberland	21	Snyder	55
Dauphin	22	Somerset	56
Delaware	23	Sullivan	57
Elk	24	Susquehanna	58
Erie	25	Tioga	59
Fayette	26	Union	60
Forest	27	Venango	61
Franklin	28	Warren	62
Fulton	29	Washington	63
Greene	30	Wayne	64
Huntingdon	31	Westmoreland	65
Indiana	32	Wyoming	66
Jefferson	33	York	67
Juniata	34		

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Attachment VI. Pennsylvania School Districts & Codes by County

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
ADAMS		BERKS		CENTRE		DELAWARE	
Bermudian Springs	01110	Antietam	06050	Bald Eagle Area	14100	Chester Upland	23123
Conewago Valley	01160	Boyertown Area	06075	Bellefonte Area	14110	Chichester	23130
Fairfield Area	01305	Brandywine Heights Area	06085	Keystone Central	18360	Garnet Valley	23410
Gettysburg Area	01375	Conrad Weiser Area	06110	Penns Valley Area	14700	Haverford Township	23450
Littlestown Area	01520	Daniel Boone Area	06150	Philipsburg-Osceola Area	17700	Interboro	23510
Upper Adams	01852	Exeter Township	06200	State College Area	14800	Marple Newtown	23550
		Fleetwood Area	06250	Tyrone Area	07800	Penn-Delco	23690
ALLEGHENY		Governor Mifflin	06300			Radnor Township	23760
Allegheny Valley	02060	Hamburg Area	06350	CHESTER		Ridley	23770
Avonworth	02075	Kutztown Area	06400	Avon Grove	15050	Rose Tree Media	23790
Baldwin Whitehall	02110	Muhlenberg Township	06550	Coatesville Area	15190	Southeast Delco	23840
Bethel Park	02125	Oley Valley	06650	Downingtown Area	15200	Springfield	23850
Brentwood Borough	02145	Reading	06700	Great Valley	15350	Unionville-Chadds Ford	15850
Carlynton	02160	Schuylkill Valley	06750	Kennett Consolidated	15400	Upper Darby	23945
Chartiers Valley	02175	Tulpehocken Area	06800	Octorara Area	15650	Wallingford Swarthmore	23960
Clairton City	02190	Twin Valley	06810	Owen J. Roberts	15660	West Chester Area	15900
Cornell	02210	Upper Perkiomen	46860	Oxford Area	15670	William Penn	23965
Deer Lakes	02225	Wilson	06910	Phoenixville Area	15720		
Duquesne City	02250	Wyomissing	06935	Spring Ford Area	46730	ELK	
East Allegheny	02280			Tredyffrin Easttown	15780	Brockway Area	33070
Elizabeth Forward	02315	BLAIR		Twin Valley	06810	Forest Area	27200
Fort Cherry	63240	Altoona Area	07050	Unionville-Chadds Ford	15850	Johnsonburg Area	24350
Fox Chapel Area	02391	Bellwood Antis	07100	West Chester Area	15900	Kane Area	42230
Gateway	02410	Claysburg-Kimmel	07150			Ridgway Area	24600
Hampton Township	02460	Holidaysburg Area	07350	CLARION		Saint Marys Area	24800
Highlands	02475	Spring Cove	07750	Allegheny Clarion Valley	16030		
Keystone Oaks	02500	Tyrone Area	07800	Armstrong	03085	ERIE	
McKeesport Area	02600	Williamsburg Community	07900	Clarion Area	16120	Corry Area	25145
Montour	02630			Clarion-Limestone Area	16170	Erie City	25260
Moon Area	02634	BRADFORD		Keystone	16650	Fairview	25330
Mount Lebanon	02640	Athens Area	08050	North Clarion County	16750	Fort Leboeuf	25355
North Allegheny	02685	Canton Area	08100	Redbank Valley	16800	General McLane	25390
Northgate	02687	Northeast Bradford County	08300	Union	16900	Girard	25405
North Hills	02690	Sayre Area	08600			Harbor Creek	25435
Penn Hills	02735	Towanda Area	08650	CLEARFIELD		Iroquois	25655
Penn-Trafford	65710	Troy Area	08665	Clearfield Area	17100	Millcreek Township	25760
Pine-Richland	02100	Wyalusing Area	08900	Curwensville Area	17180	North East	25830
Pittsburgh	02745			Dubois Area	17200	Northwestern	25850
Plum Borough	02750	BUCKS		Glendale	17300	Union City Area	25910
Quaker Valley	02775	Bensalem Township	09100	Harmony Area	17350	Wattsburg Area	25970
Riverview	02820	Bristol Borough	09130	Moshannon Valley	17500		
Shaler Area	02830	Bristol Township	09135	Philipsburg-Osceola Area	17700	FAYETTE	
South Allegheny	02865	Centennial	09200	Purchase Line	32730	Albert Gallatin Area	26030
South Fayette Township	02870	Central Bucks	09210	West Branch Area	17900	Belle Vernon Area	65060
South Park	02875	Council Rock	09235			Brownsville Area	26080
Steel Valley	02883	Easton Area	48330	COLUMBIA		Connellsville Area	26130
Sto Rox	02885	Easton Area	48330	Benton Area	19100	Frazier	26290
Upper Saint Clair Township	02920	Morrisville Borough	09720	Berwick Area	19110	Laurel Highlands	26400
West Allegheny	02940	Neshaminy	09750	Bloomsburg Area	19120	Southmoreland	65750
West Jefferson Hills	02955	New Hope Solebury	09760	Central Columbia	19150	Uniontown Area	26800
West Mifflin Area	02960	North Penn	46570	Millville Area	19500		
Wilkinsburg Borough	02980	Palisades	09800	Mount Carmel Area	49510	FOREST	
Woodland Hills	02990	Pennridge	09810	North Schuylkill	54500	Forest Area	27200
		Pennsbury	09820	Southern Columbia Area	19750		
ARMSTRONG		Quakertown Community	09840			FRANKLIN	
Allegheny Clarion Valley	16030	Souderton Area	46710	CLINTON		Chambersburg Area	28130
Apollo-Ridge	03060			Jersey Shore Area	41400	Fannett-Metal	28200
Armstrong	03085	BUTLER		Keystone Central	18360	Greencastle-Antrim	28300
Freeport Area	03305	Allegheny Clarion Valley	16030	West Branch Area	17900	Shippensburg Area	21800
Karns City Area	10360	Butler Area	10125			Tuscarora	28600
Kiski Area	65440	Freeport Area	03305	CRAWFORD		Waynesboro Area	28900
Leechburg Area	03450	Karns City Area	10360	Conneaut	20103		
Redbank Valley	16800	Mars Area	10500	Corry Area	25145	FULTON	
		Moniteau	10535	Crawford Central	20135	Central Fulton	29130
BEAVER		Seneca Valley	10790	Jamestown Area	43360	Forbes Road	29230
Aliquippa Borough	04050	Slippery Rock Area	10750	Penncrest	20470	Southern Fulton	29750
Ambridge Area	04070	South Butler County	10780	Titusville Area	61720		
Beaver Area	04120			Union City Area	25910	GREENE	
Big Beaver Falls Area	04150	CAMBRIA				Carmichaels Area	30130
Blackhawk	04160	Blacklick Valley	11060	CUMBERLAND		Central Greene	30140
Center Area	04190	Cambria Heights	11120	Big Spring	21050	Jefferson-Morgan	30350
Ellwood City Area	37200	Central Cambria	11130	Camp Hill	21100	Southeastern Greene	30650
Freedom Area	04285	Conemaugh Valley	11140	Carlisle Area	21110	West Greene	30850
Hopewell Area	04410	Ferndale Area	11200	Cumberland Valley	21160		
Midland Borough	04530	Forest Hills	11220	East Pennsboro Area	21250	HUNTINGDON	
Monaca	04545	Glendale	17300	Mechanicsburg Area	21650	Huntingdon Area	31250
New Brighton Area	04565	Greater Johnstown	11250	Shippensburg Area	21800	Junia Valley	31280
Riverside Beaver County	04585	Northern Cambria	11450	South Middleton	21830	Mount Union Area	31600
Rochester Area	04690	Penn Cambria	11600	West Shore	21900	Southern Huntingdon County	31750
South Side Area	04740	Portage Area	11630			Tussey Mountain	05800
Western Beaver County	04930	Richland	11650	DAUPHIN		Tyrone Area	07800
		Westmont Hilltop	11850	Central Dauphin	22140		
BEDFORD		Windber Area	56910	Derry Township	22175		
Bedford Area	05100	CAMERON		Halifax Area	22250		
Chestnut Ridge	05150	Cameron County	12270	Harrisburg City	22275		
Claysburg-Kimmel	07150			Lower Dauphin	22400		
Everett Area	05300	CARBON					
Northern Bedford County	05600	Hazleton Area	40330				
Tussey Mountain	05800	Jim Thorpe Area	13500				
		Lehigh Area	13550				

