

Keystone Opportunity Zone

Program Guidelines and Application | August 2008



> 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. **Business:** A business must own or lease real property in a KOZ and actively conduct a trade, profession or business from the property and remain compliant with state and local tax laws and building codes. Existing businesses that are expanding, new businesses and out-of-state businesses moving into Pennsylvania need only move into a KOZ, file a one page annual application for benefits and submit the application with a description of the business.
2. **Relocation:** An existing Pennsylvania 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 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. **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.
- b. **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.
- c. **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.
- d. **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.

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

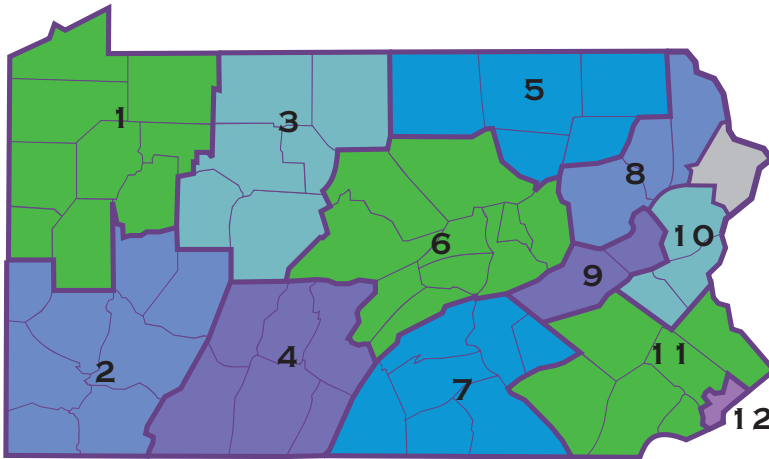
Department of Labor & Industry (L&I)

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
P.O. Box 1127, 395 Seneca Street
Oil City, PA 16301
814-677-4800
Fax: 814-677-7663
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
Phone: 610-266-2218
Fax: 610-266-7623
ldemko@lehighvalley.org

11. Southeast

Karen Costello
Chester County Economic Development Council
Eagleview Corporate Center
737 Constitution Drive
Exton, PA 19341
610-458-5700 x219
kcostello@cceconomicdevelopment.com

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

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 Commercial Retail Real Estate Holding Companies
 Research & Development Export 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 public & private capital (including cost or value of land) investment in KOZ site for year 2007:

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).

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

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							
Bermudian Springs	01110	Antietam	06050	Palmerton Area	13650	Middletown Area	22600
Conewago Valley	01160	Boyertown Area	06075	Panther Valley	13660	Millersburg Area	22610
Fairfield Area	01305	Brandywine Heights Area	06085	Weatherly Area	13900	Steeleton Highspire	22800
Gettysburg Area	01375	Conrad Weiser Area	06110	CENTRE			
Littlestown Area	01520	Daniel Boone Area	06150	Bald Eagle Area	14100	Susquehanna Township	22830
Upper Adams	01852	Exeter Township	06200	Bellefonte Area	14110	Suppenita	50600
ALLEGHENY							
Allegheny Valley	02060	Fleetwood Area	06250	Keystone Central	18360	Upper Dauphin Area	22900
Avonworth	02075	Governor Mifflin	06300	Penns Valley Area	14700	Williams Valley	54880
Baldwin Whitehall	02110	Hamburg Area	06350	Philipsburg-Osceola Area	17700	DELAWARE	
Bethel Park	02125	Kutztown Area	06400	State College Area	14800	Chester Upland	23123
Brentwood Borough	02145	Muhlenberg Township	06550	Tyrone Area	07800	Chichester	23130
Carlynton	02160	Oley Valley	06650	CHESTER			
Chartiers Valley	02175	Reading	06700	Avon Grove	15050	Garnet Valley	23410
Clairton City	02190	Schuykill Valley	06750	Coatesville Area	15190	Haverford Township	23450
Cornell	02210	Tulpehocken Area	06800	Downingtown Area	15200	Interboro	23510
Deer Lakes	02225	Twin Valley	06810	Great Valley	15350	Marple Newtown	23550
Duquesne City	02250	Upper Perkiomen	46860	Kennett Consolidated	15400	Penn-Delco	23690
East Allegheny	02280	Wilson	06910	Octorara Area	15650	Radnor Township	23760
Elizabeth Forward	02315	Wyomissing	06935	Owen J. Roberts	15660	Ridley	23770
Fort Cherry	63240	BLAIR		Oxford Area	15670	Rose Tree Media	23790
Fox Chapel Area	02391	Altoona Area	07050	Phoenixville Area	15720	Southeast Delco	23840
Gateway	02410	Bellwood Antis	07100	Spring Ford Area	46730	Springfield	23850
Hampton Township	02460	Claysburg-Kimmel	07150	Tredyffrin Easttown	15780	Unionville-Chadds Ford	15850
Highlands	02475	Holidaysburg Area	07350	Twin Valley	06810	Upper Darby	23945
Keystone Oaks	02500	Spring Cove	07750	Unionville-Chadds Ford	15850	Wallingford Swarthmore	23960
McKeesport Area	02600	Tyrone Area	07800	West Chester Area	15900	West Chester Area	15900
Montour	02630	Williamsburg Community	07900	CLARION			
Moon Area	02634	BRADFORD		Allegheny Clarion Valley	16030	Brockway Area	33070
Mount Lebanon	02640	Athens Area	08050	Armstrong	03085	Forest Area	27200
North Allegheny	02685	Canton Area	08100	Clarion Area	16120	Johnsonburg Area	24350
Northgate	02687	Northeast Bradford County	08300	Clarion-Limestone Area	16170	Kane Area	42230
North Hills	02690	Sayre Area	08600	Keystone	16650	Ridgway Area	24600
Penn Hills	02735	Towanda Area	08650	North Clarion County	16750	Saint Marys Area	24800
Penn-Trafford	65710	Troy Area	08665	Redbank Valley	16800	ERIE	
Pine-Richland	02100	Wyalusing Area	08900	Union	16900	Corry Area	25145
Pittsburgh	02745	BUCKS		CLEARFIELD			
Plum Borough	02750	Bensalem Township	09100	Clearfield Area	17100	Erie City	25260
Quaker Valley	02775	Bristol Borough	09130	Curwensville Area	17180	Fairview	25330
Riverview	02820	Bristol Township	09135	Dubois Area	17200	Fort Leboeuf	25355
Shaler Area	02830	Centennial	09200	Glendale	17300	General McLane	25390
South Allegheny	02865	Central Bucks	09210	Harmony Area	17350	Girard	25405
South Fayette Township	02870	Council Rock	09235	Moshannon Valley	17500	Harbor Creek	25435
South Park	02875	Easton Area	48330	Philipsburg-Osceola Area	17700	Iroquois	25655
Steel Valley	02883	Morrisville Borough	09720	Purchase Line	32730	Millcreek Township	25760
Sto Rox	02885	Neshaminy	09750	West Branch Area	17900	North East	25830
Upper Saint Clair Township	02920	New Hope Solebury	09760	CLINTON			
West Allegheny	02940	North Penn	46570	Jersey Shore Area	41400	Northwestern	25850
West Jefferson Hills	02955	Palisades	09800	Keystone Central	18360	Union City Area	25910
West Mifflin Area	02960	Pennridge	09810	West Branch Area	17900	Wattsburg Area	25970
Wilkesburg Borough	02980	Pennsbury	09820	COLUMBIA			
Woodland Hills	02990	Quakertown Community	09840	Benton Area	19100	FAYETTE	
ARMSTRONG							
Allegheny Clarion Valley	16030	Souderton Area	46710	Berwick Area	19110	Albert Gallatin Area	26030
Apollo-Ridge	03060	BUTLER		Bloomsburg Area	19120	Belle Vernon Area	65060
Armstrong	03085	Allegheny Clarion Valley	16030	Central Columbia	19150	Brownsville Area	26080
Freeport Area	03305	Butler Area	10125	Millville Area	19500	Connellsville Area	26130
Karns City Area	10360	Freeport Area	03305	Mount Carmel Area	49510	Frazier	26290
Kiski Area	65440	Karns City Area	10360	North Schuylkill	54500	Laurel Highlands	26400
Leechburg Area	03450	Mars Area	10500	Southern Columbia Area	19750	Southmoreland	65750
Redbank Valley	16800	Moniteau	10535	FOREST			
BEAVER							
Aliquippa Borough	04050	Seneca Valley	10790	Forest Area	27200	FRANKLIN	
Ambridge Area	04070	Slippery Rock Area	10750	CLINTON			
Beaver Area	04120	South Butler County	10780	Conneaut	20103	Chambersburg Area	28130
Big Beaver Falls Area	04150	CAMBRIA		Corry Area	25145	Fannett-Metal	28200
Blackhawk	04160	Blacklick Valley	11060	Crawford Central	20135	Greencastle-Antrim	28300
Center Area	04190	Cambria Heights	11120	Jamestown Area	43360	Shippensburg Area	21800
Ellwood City Area	37200	Central Cambria	11130	Penncrest	20470	Tuscarora	28600
Freedom Area	04285	Conemaugh Valley	11140	Titusville Area	61720	Waynesboro Area	28900
Hopewell Area	04410	Ferndale Area	11200	Union City Area	25910	FULTON	
Midland Borough	04530	Forest Hills	11220	CUMBERLAND			
Monaca	04545	Glendale	17300	Big Spring	21050	Central Fulton	29130
New Brighton Area	04565	Greater Johnstown	11250	Camp Hill	21100	Forbes Road	29230
Riverside Beaver County	04585	Northern Cambria	11450	Carlisle Area	21110	Southern Fulton	29750
Rochester Area	04690	Penn Cambria	11600	Cumberland Valley	21160	GREENE	
South Side Area	04740	Portage Area	11630	East Pennsboro Area	21250	Carmichaels Area	30130
Western Beaver County	04930	Richland	11650	Mechanicsburg Area	21650	Central Greene	30140
BEDFORD							
Bedford Area	05100	Westmont Hilltop	11850	Shippensburg Area	21800	Jefferson-Morgan	30350
Chestnut Ridge	05150	Windber Area	56910	South Middleton	21830	Southeastern Greene	30650
Claysburg-Kimmel	07150	CAMERON		West Shore	21900	West Greene	30850
Everett Area	05300	Cameron County	12270	DAUPHIN			
Northern Bedford County	05600	CARBON		Central Dauphin	22140	Huntingdon Area	31250
Tussey Mountain	05800	Hazleton Area	40330	Derry Township	22175	Juniata Valley	31280
BERKS							
Antietam	06050	Jim Thorpe Area	13500	Halifax Area	22250	Mount Union Area	31600
Boyertown Area	06075	Lehighton Area	13550	Harrisburg City	22275	Southern Huntingdon County	31750
Brandywine Heights Area	06085	CLARION		Lower Dauphin	22400	Tussey Mountain	05800
Conrad Weiser Area	06110	Allegheny Clarion Valley	16030	HUNTINGDON			
Daniel Boone Area	06150	Armstrong	03085	Huntingdon Area	31250	Tyrone Area	07800
Exeter Township	06200	Clarion Area	16120	Central Dauphin	22140		
Fleetwood Area	06250	Clarion-Limestone Area	16170	Derry Township	22175		
Governor Mifflin	06300	Keystone	16650	Halifax Area	22250		
Hamburg Area	06350	North Clarion County	16750	Harrisburg City	22275		
Kutztown Area	06400	Redbank Valley	16800	Lower Dauphin	22400		
Muhlenberg Township	06550	Union	16900				
Oley Valley	06650						
Reading	06700						
Schuylkill Valley	06750						
Tulpehocken Area	06800						
Twin Valley	06810						
Upper Perkiomen	46860						
Wilson	06910						
Wyomissing	06935						

