

Keystone Opportunity Zone

Program Guidelines and Application | February 2008



> ready > set > succeed



Table of Contents

Section I. General	1
A. Introduction	1
B. Program Eligibility	1
C. Taxes Eligible to be Waived	2
D. Deadlines/Requirements/Penalties/Definitions	2
E. Eligibility for Other Department Programs	4
Section II. The Application Process	4
A. General	4
B. Approval Process	4
Attachments	
I. Contacts	6
II. KOZ Coordinators	7
III. KOZ Application	9
IV. Change in KOZ Status Notification	15
V. Pennsylvania Counties and Codes	16
VI. Pennsylvania School Districts & Codes by County	17

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”).

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 meet one of the relocation provisions of the Act. (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. They 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 abatements, total taxes on economic activity in Keystone Opportunity Zones are greatly reduced. These taxes are:

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. A KOZ Change of Status Notification (Attachment IV) is provided in this publication.

2. Existing Pennsylvania Business Relocating to a Keystone Opportunity Zone

Any business existing in Pennsylvania that moves from its current Pennsylvania location into a KOZ may not receive any exemptions, deductions, abatements, or credits set forth in the Act unless that business either:

- 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 or;
- 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.

If the applicant is determined to be a relocation, the applicant will be contacted by the Department to provide information to document compliance with the relocation provision.

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 be entitled to claim any exemptions, deductions, abatements or credits offered in the Act. The Department of Revenue reserves the right to conduct an audit examination of any taxpayer to ensure full compliance with the Act.

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

Any person claiming KOZ tax benefits to which the person was not entitled under the Act, shall be liable for the tax benefits received and subject to the applicable interest, in addition to civil and criminal penalty provisions provided in the Act.

5. **Repayment of Benefits**

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

Any qualified business that is required to meet the relocation provisions set forth in paragraph D.2. above and fails to meet those requirements will be subject to the revocation of future benefits and the repayment of benefits previously received.

6. **Deadlines**

- The deadline to file a KOZ application is December 31st of the year for which benefits are to be received.
- The deadline to come into compliance with deficiencies for code violations is December 31st of the year for which benefits are to be received.
- The deadline to come into compliance with tax issues is February 5th of the year following the year for which benefits are to be received.
- Sales tax exemption certificates issued by the Department of Revenue expire on March 31st of each calendar year on an annual basis. To ensure that your sales tax exemption certificate does not lapse, you should file your KOZ Application no later than January 15th of the calendar year in which the exemption certificate expires.

7. **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 the capital investment.

- c. **Full-Time Employment:** for the purpose of determining the relocation compliance will coincide with the definition of full-time, permanent employment of 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 as 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 should 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. 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 application is compliant locally.

3. The Department of Community and Economic Development will assign an official KOZ file number and forward the application to the Department of Revenue to check state tax compliance and to the Department of Labor and Industry for Unemployment Compensation tax compliance.
4. 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.
5. 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.
6. Compliant applications will receive an approval letter from the Department of Community and Economic Development. The approval letter is your verification of eligibility to receive KOZ benefits from state and local entities.
7. Non-Compliant applicants will receive a letter from the Department of Community and Economic Development. The letter will direct the applicant to the appropriate authority 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

Christie Matthews
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120-0225
Phone: (717) 346-8191
Fax: (717) 772-3581
E-mail: cmatthews@state.pa.us

DCED Regional Offices

Northeast

Mike Morin, Acting Regional Director
or Cindy Campbell, Economic Development Analyst
201 Samters Building
101 Penn Avenue
Scranton, PA 18503-2025
Phone: (570) 963-4597 (Mike)
Phone: (570) 963-4574 (Cindy)
Fax: (570) 964-3439
E-mail: mmorin@state.pa.us
E-mail: ccampbell@state.pa.us

Northwest

Christopher Mong, Regional Director
1200 Lovell Place
Erie, PA 16503
Phone: (814) 871-4245
Fax: (814) 454-7494
E-mail: cmong@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

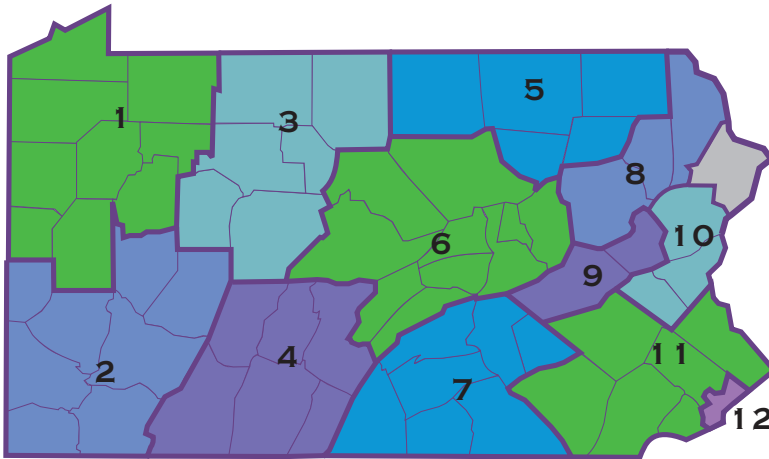
Department of Labor & Industry (L&I)

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.
Lewistown, PA 17837
570-524-4491
Fax: 570-524-9190
bohinski@seda-cog.org

7. South Central

Stephen Scanlon
South Central Assembly
for Effective Governance
777 West Harrisburg Pike
Middletown, PA 17057
717-948-6464
Fax: 717-948-6306
info@southcentralassembly.org

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

Erin Radecsky
Lehigh Valley Economic Development Corporation (LVEDC)
2158 Avenue C., Suite 200
Bethlehem, PA 18017
610-266-7609
Fax: 610-266-7623
eradecsky@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

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Application Number

For Department Use

2008 Keystone Opportunity Zone (KOZ) Application

pennsylvania
DEPARTMENT OF COMMUNITY
& ECONOMIC DEVELOPMENT



* Indicates required field

- Is this an Initial Application or Renewal Application?
- *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.
- *Name of Real Property Owner/Business/Resident: _____
- *KOZ Address of Business/Resident/Property Owner: _____
*City: _____ *State: _____ *Zip: _____
- *Municipality: _____ *County: _____ County Code#: _____
*School District: _____ School District Code#: _____
- Property Tax Parcel ID Number(s) (**mandatory if real property owner**): _____

- *Mailing Address (*where correspondence concerning KOZ issues should be mailed*) : _____
*City: _____ *State: _____ *Zip: _____
- *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 Agriculture 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: _____

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		

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		Millcreek Township	25655
Penn-Trafford	65710	Troy Area	08665	Clearfield Area	17100	Iroquois	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	Morrisville Borough	09720	Benton Area	19100	Frazier	26290
Upper Saint Clair Township	02920	Neshaminy	09750	Berwick Area	19110	Laurel Highlands	26400
West Allegheny	02940	New Hope Solebury	09760	Bloomsburg Area	19120	Southmoreland	65750
West Jefferson Hills	02955	North Penn	46570	Central Columbia	19150	Uniontown Area	26800
West Mifflin Area	02960	Palisades	09800	Millville Area	19500		
Wilkinsburg Borough	02980	Pennridge	09810	Mount Carmel Area	49510	FOREST	
Woodland Hills	02990	Pennsbury	09820	North Schuylkill	54500	Forest Area	27200
		Quakertown Community	09840	Southern Columbia Area	19750		
		Souderton Area	46710			FRANKLIN	
ARMSTRONG				CLINTON		Chambersburg Area	28130
Allegheny Clarion Valley	16030	BUTLER		Jersey Shore Area	41400	Fannett-Metal	28200
Apollo-Ridge	03060	Allegheny Clarion Valley	16030	Keystone Central	18360	Greencastle-Antrim	28300
Armstrong	03085	Butler Area	10125	West Branch Area	17900	Shippensburg Area	21800
Freeport Area	03305	Freeport Area	03305	CRAWFORD		Tuscarora	28600
Karns City Area	10360	Karns City Area	10360	Conneaut	20103	Waynesboro Area	28900
Kiski Area	65440	Mars Area	10500	Corry Area	25145		
Leechburg Area	03450	Moniteau	10535	Crawford Central	20135		
Redbank Valley	16800	Seneca Valley	10790	Jamestown Area	43360		
		Slippery Rock Area	10750	Penncrest	20470		
BEAVER		South Butler County	10780	Titusville Area	61720		
Aliquippa Borough	04050			Union City Area	25910		
Ambridge Area	04070	CAMBRIA				FULTON	
Beaver Area	04120	Blacklick Valley	11060	CRAWFORD		Central Fulton	29130
Big Beaver Falls Area	04150	Cambria Heights	11120	Conneaut	20103	Forbes Road	29230
Blackhawk	04160	Central Cambria	11130	Corry Area	25145	Southern Fulton	29750
Center Area	04190	Conemaugh Valley	11140	Crawford Central	20135		
Ellwood City Area	37200	Ferndale Area	11200	Jamestown Area	43360		
Freedom Area	04285	Forest Hills	11220	Penncrest	20470		
Hopewell Area	04410	Glendale	17300	Titusville Area	61720		
Midland Borough	04530	Greater Johnstown	11250	Union City Area	25910		
Monaca	04545	Northern Cambria	11450			GREENE	
New Brighton Area	04565	Penn Cambria	11600	CUMBERLAND		Carmichaels Area	30130
Riverside Beaver County	04585	Portage Area	11630	Big Spring	21050	Central Greene	30140
Rochester Area	04690	Richland	11650	Camp Hill	21100	Jefferson-Morgan	30350
South Side Area	04740	Westmont Hilltop	11850	Carlisle Area	21110	Southeastern Greene	30650
Western Beaver County	04930	Windber Area	56910	Cumberland Valley	21160	West Greene	30850
				East Pennsboro Area	21250		
BEDFORD		CAMERON		Mechanicsburg Area	21650		
Bedford Area	05100	Cameron County	12270	Shippensburg Area	21800		
Chestnut Ridge	05150			South Middleton	21830		
Claysburg-Kimmel	07150	CARBON		West Shore	21900		
Everett Area	05300	Hazleton Area	40330			HUNTINGDON	
Northern Bedford County	05600	Jim Thorpe Area	13500	DAUPHIN		Huntingdon Area	31250
Tussey Mountain	05800	Lehighton Area	13550	Central Dauphin	22140	Juniata Valley	31280
				Derry Township	22175	Mount Union Area	31600
				Halifax Area	22250	Southern Huntingdon County	31750
				Harrisburg City	22275	Tussey Mountain	05800
				Lower Dauphin	22400	Tyrone Area	07800

