



Handbook for Electronic Filers of
P E N N S Y L V A N I A

Individual Income Tax Returns for

2009
Tax Year



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PENNSYLVANIA'S ELECTRONIC FILING CALENDAR

For Tax Year Jan. 1, 2009 to Dec. 31, 2009

Begin IRS/Pennsylvania Software Testing	Nov. 10, 2009
End IRS/Pennsylvania Software Testing	Jan. 15, 2010
Begin Transmitting Returns to IRS/PA Department of Revenue	Jan. 15, 2010
Last Date to Transmit Pennsylvania Returns Electronically	Oct. 15, 2010

INTRODUCTION

The Pennsylvania Department of Revenue will again join the Internal Revenue Service (IRS) to provide electronic filing of state Personal Income Tax returns. The Federal/State *e-file* program will provide tax preparers and taxpayers one-stop federal and state electronic tax filing.

To participate in the joint program, the PA Department of Revenue requires all participants to be accepted into the federal *e-file* program.

This document provides Electronic Return Originators (EROs) and transmitters with the information needed to participate in the Federal/State *e-file* program.

The Handbook for Electronic Filers of Pennsylvania Individual Income Tax Returns for Tax Year 2009 (PA-1345), should be used in conjunction with the IRS Handbook for Electronic Filers of Individual Income Tax Returns (1345). The PA Department of Revenue conforms to all procedures governing electronic filing set forth in IRS Revenue Procedure 2000-31, Requirements of Participants in the IRS *e-file* Program for Individual Income Tax Returns.

The Pennsylvania Handbook identifies issues unique to the electronic filing of PA income tax returns.

For the latest details on electronic filing, including a list of software developers, visit the PA Department of Revenue Web site at **www.revenue.state.pa.us**.

PUBLICATIONS

The following publications describe the process of electronic filing and joint electronic filing:

INTERNAL REVENUE SERVICE PUBLICATIONS

Publication 1345 - Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns

Publication 1346 - Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2009)

Publication 1436 - Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2009)

PENNSYLVANIA DEPARTMENT OF REVENUE PUBLICATIONS

Publication PA-1345 - Pennsylvania Handbook for Electronic Filers of Pennsylvania Individual Income Tax Returns (Tax Year 2009)

Publication PA-1346 - Pennsylvania Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2009)

Publication PA-1436 - Pennsylvania Test Package for Federal/State *e-file* (Tax Year 2009)

CHAPTER 1 • CHANGES FOR TAX YEAR 2009

PA Schedule Changes and Additions

PA Schedule OC-V – Volunteer Responder Recruitment and Retention Tax Credit Application has been eliminated.

To claim a carry over credit from the 2008 PA Schedule OC-V, you must complete the PA Schedule OC.

PA Schedule C-F – Adjusting Taxable Income for Pennsylvania Income Tax Purposes has been eliminated. You must complete either the PA Schedule C or PA Schedule F.

Direct Deposits and ACH Debits – IAT Transactions – The Federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the United States. These transactions are called International ACH Transactions (IAT) and include both electronic debit (tax payments) and credit (direct deposit of refunds) transactions. Presently, the Pennsylvania Department of Revenue does not support IAT. Taxpayers, who instruct the department to process electronic banking transactions on their behalf, are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

The department is requesting all commercial software vendors to program their software to inform each taxpayer about the change in the banking regulations and then to ask the taxpayer if the electronic transaction is an IAT. If the taxpayer confirms that the transaction is an IAT, then the taxpayer should be informed that Pennsylvania cannot originate the electronic transaction on the taxpayer's behalf. Instead, any refund due will be paid to the taxpayer via paper check or, for any tax due, the taxpayer must submit either a paper check or use Credit / Debit card payment options.

New Applicants

To participate in the Federal/State *e-file* program, participants must first be accepted by the IRS by completing IRS Form 8633, Application to Participate in the IRS *e-file* Program. The IRS encourages new applicants with questions to call, toll-free, its centralized e-help Desk at 1-866-255-0654 or visit its Web site at **www.irs.gov**. For questions concerning the submission or processing of Forms 8633, the Andover Service Center's toll-free number is 1-800-691-1894.

ERO Registration For Pennsylvania

The Department no longer requires approved Electronic Return Originators (EROs) to register separately for electronic filing in Pennsylvania, as it now obtains ERO information from the IRS. Once an ERO has been approved to file with the IRS, it is automatically approved to file with the Department as well.

Tax Professional e-Services Center

Pennsylvania tax professionals may now manage business online more efficiently using the Department's Tax Professional e-Services Center. The Center enables you to:

- Check the status of your clients' PA Personal Income Tax returns and refunds;
- View all notices your clients receive;
- View estimated payments and credits; and
- Evaluate the tax return summaries.

To use the Tax Professional e-Services Center, you must have filed your clients' Pennsylvania Personal Income Tax returns through the Fed/State *e-file* program and indicated on those returns that a Power of Attorney (POA) was granted. To register to use the system, you need an approved PA e-Signature (available to establish through the e-services Web site), your federal Preparer Tax Identification Number (PTIN) and an Electronic Filing Identification Number (EFIN).

CHAPTER 2 • FEDERAL/STATE *e-file*

2008 Tax Year Results

The PA Department of Revenue received more than 2.8 million Personal Income Tax electronic returns in tax year 2008 through the Federal/State *e-file* program. Of the 2.8 million returns filed, more than 665,000 returns were filed from taxpayers' home computers. The remaining 2.1 million returns were filed through tax professionals.

Whether you participated in last year's Federal/State *e-file* program, or this is your first time exploring this option, the PA Department of Revenue thanks you for your interest in the PA *e-file* program.

How Federal/State *e-file* Works

EROs and transmitters accepted in the IRS *e-file* program may participate in the PA *e-file* program. Once registered, they may file federal and state returns in one transmission. The IRS acknowledges to the transmitter the acceptance of the federal return and receipt of state data. The state data is then retrieved by the PA Department of Revenue.

The PA Department of Revenue acknowledges to the transmitter the acceptance or rejection of the PA data through the IRS's Electronic Management System (EMS).

The taxpayer can expect to receive a PA refund (if applicable) within four to five weeks from date of PA acceptance.

Who Can Participate

The Federal/State *e-file* program for PA returns is available to EROs, transmitters and software developers, as defined below.

ERO - A firm, organization or individual that deals directly with the taxpayer, prepares tax returns for electronic filing or collects prepared tax returns to electronically file the returns.

Transmitter - A firm, organization or individual that transmits electronic returns directly to the IRS.

Software Developer - A firm, organization or individual that develops software for formatting electronic tax return information according to PA return layouts and specifications and/or transmits electronic returns directly to the IRS.

PA Acknowledgment Codes

The Department will generate an Acceptance code (A) upon initial receipt and acceptance of a PA electronic return. This acknowledgment indicates the electronic return will be uploaded to our processing system.

If the Department is unable to upload a return, the Department will generate a Rejection code (R). If a return is rejected, the error must be corrected and the return retransmitted to the Department of Revenue.

If the return was assigned a Declaration Control Number, primary Social Security Number and/or secondary Social Security Number that was previously assigned to another return, the Department will generate a Duplicate (D) code.

Out-of-State & Foreign Tax Credit Returns for 2009

The PA Department of Revenue's *e-file* program accepts returns claiming credit for taxes paid to other states or countries (Line 23, PA-40). In order for a taxpayer to receive credit for taxes paid to another state or country, a PA Schedule G-S, PA Schedule G-L, PA Schedule RK-1 and/or federal Form 1116 must be completed and submitted with the taxpayer's electronic return. In addition, a copy of the taxpayer's out-of-state return must be sent to the Department within 15 days from the date the PA electronic return was accepted. This information may be faxed to (717) 705-6651, or mailed to the following address:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280507
HARRISBURG PA 17128-0507

NOTE: A Taxpayer will not receive credit for taxes paid to another state or country until the PA Department of Revenue receives a copy of the other state's or country's return.

CHAPTER 3 • PENNSYLVANIA'S ACCEPTANCE PROCESS

The PA Department of Revenue uses the Electronic Filer Identification Number and Electronic Transmitter Identification Number assigned by the IRS.

All participants are required to pass the IRS's Participants Acceptance Testing System procedures for acceptance into the Federal/State *e-file* program.

The software used to transmit data must be approved by the IRS and the PA Department of Revenue as part of the acceptance process.

When a developer's test returns have been accepted at the IRS's Andover Service Center, the state data will be retrieved by the PA Department of Revenue for testing. All known software developers will be provided with test material and instructions to perform the PA testing.

Software developers must transmit test data to the Department to ensure the software meets its specifications.

Only software developers are required to test with the PA Department of Revenue for approval of the software.

Test materials and instructions may be obtained from the following address:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280507
HARRISBURG PA 17128-0507
Telephone: (717) 787-4017
E-mail: **mswisher@state.pa.us**
Fax: (717) 772-9310

Federal/State e-file software testing begins Nov. 10, 2009, and ends Jan. 15, 2010. To assist EROs in finding PA electronic filing software, the Department lists the companies approved on its Web site, **www.revenue.state.pa.us**.

CHAPTER 4 • FILING AN ELECTRONIC RETURN

The filing of an electronic return will consist of the electronic transmission of data and supporting paper documents. The paper documents contain information which cannot be transmitted electronically, such as the taxpayer's signature. These documents are to be retained by the ERO.

The Pennsylvania Electronic Return

The following Pennsylvania forms may be transmitted electronically (refund, equal and balance due, with or without payment), and payment must be made by electronic funds withdrawal, check, money order or credit card.

- Form PA-40 - Pennsylvania Individual Income Tax Return (includes nonresident and Part-Year Resident returns)
- PA Schedule A - Interest (40 schedules or less)
- PA Schedule B - Dividends (40 schedules or less)
- PA Schedule C - Profit or Loss From Business or Profession (five schedules or less)
- PA Schedule C-EZ - Profit from a Business or Profession (one per taxpayer)
- PA Schedule D - Sale, Exchange or Disposition of Property (100 schedules or less)
- PA Schedule D-1 - Computation of Installment Sale Income (six schedules or less)
- PA Schedule D-71 - Sale or Exchange of Property Prior to June 1, 1971 (two schedules or less)
- PA Schedule E - Rent, Royalty, Patent and Copyright Income or Loss (10 schedules or less)
- PA Schedule F - Farm Income and Expenses (two schedules or less)
- PA Schedule G-S - Out-of-State Credit, Short Form (20 schedules or less)
- PA Schedule G-L - Out-of-State Credit, Long Form (20 schedules or less)
- PA Schedule J - Estate & Trust Income (two schedules or less)
- PA Schedule W-2S - Wage Statement Summary (five schedules or less)
- PA Schedule SP - Tax Forgiveness Credit (one schedule)
- PA Schedule RK-1- Resident Schedule of PA S Shareholder/Partner Pass-Through Income, Loss and Credits (100 schedules or less)
- PA Schedule NRK-1- Non-Resident Schedule of PA S Shareholder/Partner Pass-Through Income, Loss and Credits (100 schedules or less)
- PA Schedule UE - Allowable Employee Business Expenses (four schedules or less)
- PA Schedule OC (one schedule)
- PA Schedule O (one schedule)
- PA Schedule T - Gambling and Lottery Winnings (one schedule)
- PA REV-1630 - Underpayment of Estimated Tax by Individuals (one schedule)
- PA Schedule 19 - Sale of a Principal Residence (one schedule)
- PA Schedule G-R - Reconciliation of Taxes Paid to Other States or Countries (four schedules or less)
- PA Schedule NRH - Apportioning Income by Nonresident Individuals (10 schedules or less)
- W-2 Forms (50 or less)
- 1099-R Forms (20 or less)
- W-2G Forms (20 or less)
- Statement Schedule (four or less)

PA Accepts the Federal Self-Select PIN and Practitioner PIN

The PA Department of Revenue accepts the federal self-select PIN and the federal practitioner PIN as valid signatures on PA returns filed through the Federal/State *e-file* program. In order for the Department to accept the federal self-select PIN, the Department requires software developers to display a Jurat/Disclosure Statement (similar to the language on PA-8453, PA's Individual Income Tax Declaration for Electronic Filing) in the software program when taxpayers elect the federal PIN option for signatures.

When a valid PIN is entered as the signature, the Department does not require taxpayers to complete the PA-8453 form. If the IRS does not accept the PIN, the PA-8453 form must be completed and signed. If a taxpayer is not present to enter his/her PIN or if the practitioner PIN is used to sign the return, a PA-8879 must be completed and signed by the taxpayer. The completed and signed PA-8879 must be retained in the practitioner's file for three years from the return due date.

Federal self-select PINS may not be used as valid signatures on amended returns.

Completed Documents to be Retained by ERO/Statement Schedule

The following paper documents must be completed if a PA return is filed electronically or a self-select PIN is not used to sign the return.

- Form PA-8453 - Pennsylvania Individual Income Tax Declaration for Electronic Filing;
- Form PA-8879 - Pennsylvania *e-file* signature authorization;
- State copies of Form(s) W-2 or W-2G, which would normally be attached to a paper return; and
- Form 1099-R, which would normally be attached to a paper return.

NOTE: Form(s) W-2 or W-2G and Form(s) 1099-R must be attached to the front of Form PA-8453 or Form PA-8879

The PA Department of Revenue allows a statement to be filed with the electronic return. The Statement Schedule gives the ERO the ability to communicate additional information to explain its client's reporting of income. Every time any of the following forms are verified for authenticity and attached to the PA-8453 or the PA-8879, a Statement Schedule must accompany the electronic return. The Statement Schedule must explain what paper document is retained by the ERO and how it affects the reporting of income on the PA-40.

Examples of when and how to use a Statement Schedule are:

1. When extension Form 4868 is attached to the PA-8453 or PA-8879:
Statement: Valid Form 4868 reviewed and attached to PA-8453/PA-8879.
2. When military orders verifying active duty outside PA are attached to the PA-8453 or PA-8879:
Statement: Valid military orders showing active duty outside PA reviewed and attached to the PA-8453/PA-8879.

NOTE: Copies of Military Orders must be faxed or mailed to the PA Department of Revenue.

3. When documentation from a department head explaining a scholarship, stipend or grant is attached to PA-8453 or PA-8879:
Statement: Valid documentation from department head explaining scholarship reviewed and attached to PA-8453/PA-8879.
4. When documentation from the city of Philadelphia explaining injury on duty (IOD) pay for city police and firemen is attached to PA-8453 or PA-8879:
Statement: Valid IOD documentation from city of Philadelphia reviewed and attached to PA-8453/PA-8879.
5. When the number of dependents exceeds the available lines on Schedule SP, Part B, a statement should accompany, listing the additional SP dependents' information: Name, Age, Relationship and Social Security Number.

Extension of Time to File

The Department will grant up to a six-month extension of time to file a PA income tax return. Unless the taxpayer is outside the U.S., the Department will not grant an extension for more than six months. An extension of time to file does not extend the payment deadline.

Follow these procedures when applying for an extension of time to file:

1. If the taxpayer owes income tax, he or she must:
 - Pay by check with a timely Application for Extension of Time to File (Form REV-276); or
 - Pay by electronic funds withdrawal and have the payment deducted from the taxpayer's bank account (taxpayer does not need to mail in the Form REV-276); or
 - Pay by credit card (taxpayer does not need to mail in the Form REV-276).

To arrange electronic funds withdrawal, taxpayers may visit the Revenue e-Services Center at **www.revenue.state.pa.us**. Taxpayers may visit the same site or call 1-800-2PAYTAX (272-9829) to pay by credit card. Credit card payments are accepted only from taxpayers who have previously filed Pennsylvania Personal Income Tax Returns or made estimated payments by credit card prior to requesting the extension of time to file.

2. If the taxpayer has an approved extension for filing his/her federal income tax return and does not owe PA income tax on the 2009 tax return, the Department will grant the same extension for filing the PA tax return. The taxpayer does not have to submit a PA Form REV-276 or federal Form 4868 before the due date.
3. If the taxpayer does not have an extension for filing his/her federal income tax return, the taxpayer should request an extension on Form REV-276 and file it in sufficient time for the Department to consider and act upon it prior to the return due date.

Mail the Form REV-276, with or without a payment to:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280504
HARRISBURG PA 17128-0504

When Filing the PA tax return:

- Fill in the extension request oval at the top of the PA40.
- If the taxpayer has not filed a PA Form REV-276, submit a copy of federal Form 4868 with the PA tax return.

Federal/State Electronic Filing Exclusions

The following documents are excluded from Federal/State electronic filing:

- Returns for any period other than Jan. 1, 2009 to Dec. 31, 2009
- Non-calendar (fiscal) year returns
- Prior year Amended Individual Income Tax Returns
- Form PA-40NRC - Nonresident Consolidated Income Tax Returns
- Form PA-41 - Fiduciary Income Tax Returns
- Form PA-20S/65 - Partnership Information Returns
- Form PA-40 KOZ - Pennsylvania Income Tax Keystone Opportunity Zone Return
- Prior year resident returns or multiple year returns
- Returns containing more than the allowable amounts of schedules, W-2s, W-2Gs or 1099-Rs
- Returns containing forms or schedules not listed under the PA Electronic Return section

Common Errors to Avoid

- Improper entry of taxpayers’ names and addresses on Pennsylvania electronic returns delays the processing of returns and issuance of refunds. Please carefully review the following requirements to ensure returns are error-free.

Name	First position cannot be blank. No special characters are allowed except a hyphen (-). No more than one space is allowed between characters (word separation). No numbers are allowed except in suffix.
Address Line 1 and 2	First position cannot be blank. No periods (.) or commas (,) are allowed. No more than one space is allowed between characters (word separation). PO Box Numbers should be listed on Address Line 2.
City	No special characters are allowed except a hyphen (-) or ampersand (&). No numbers are allowed. No periods (.) or commas (,) are allowed.

- If a taxpayer elects to pay the tax due by electronic funds withdrawal, the taxpayer must verify for accuracy the Routing Transit Number, the Depositor Account Number, payment amount and payment date prior to submission of the electronic return.

Guidelines for Proper Entry of Military and Out-of-Country Addresses

Military addresses can have the following abbreviations in the City and State block: APO (army/air force post office), FPO (fleet post office), AE (ZIP codes 090-098 for armed forces in Europe and the Middle East), AP (ZIP codes 962-900 for armed forces in the Pacific) and AA (ZIP code 340 for armed forces in Central and South America). Listed below are examples of properly entered military addresses:

PC1 X-1 DIV ADMIN USS NIMITZ CVN 68 FPO AP 96697-2820	“FPO” is entered in the city. “AE” is entered in the state. No periods (.) or commas (,) are allowed.
PFC M SMITH CMR 401 BOX 775 APO AE 09096-6775	“APO” is entered in the city. “AE” is entered in the state. No periods (.) or commas (,) are allowed.
SCOTT E SMITH SETAGAYA KU APT 107 3-23-28 MATSUBARA TOKYO JAPAN 156 0043 OC	Out-of-Country addresses need the “OC” designation in the state block. These are identified as not having a valid United States ZIP code.

CHAPTER 5 • TRANSMITTING THE PENNSYLVANIA ELECTRONIC RETURN

A PA electronic return may be transmitted jointly with the federal return or separately through the Federal/State system. Direct transmitters must comply with all transmitting procedures, communication requirements and technical specifications required by the IRS.

Participants in the Federal/State *e-file* program should confirm with their software developers or direct transmitters that software has been approved by the IRS and the Department of Revenue to process and transmit the state data jointly with the federal data.

Rejected Returns

The IRS will check for the presence of all required data and perform basic formatting edits. If a federal return is rejected, the accompanying PA return will also be rejected. In some instances, the PA return may be filed again without an IRS return attached.

If the error can be corrected by the ERO, both the federal and PA records may be retransmitted to the IRS. If the PA or federal returns cannot be corrected, the filer may, in some instances, retransmit the federal or state data separately.

Rejection of the PA return by the PA Department of Revenue after its retrieval from the IRS will have no effect on the accepted federal return.

Acknowledgment of Pennsylvania Electronic Returns

The PA acknowledgment system is designed to inform transmitters that the PA return data has been retrieved by the PA Department of Revenue. Upon retrieval of the PA return from the IRS, the PA Department of Revenue will generate acknowledgment records and post the records for retrieval by transmitters through the IRS Electronic Management System. The PA acknowledgment is separate from the federal acknowledgment and the codes are different from those used by the IRS. PA will acknowledge state-only returns with the same codes as used for the Federal/State *e-file* returns. Refer to your software instructions or contact your software representative for information regarding your responsibilities for accessing and retrieving state acknowledgments.

Acknowledgment of PA Electronic Return (Continued)

Pennsylvania will provide the following electronic return acknowledgments: Rejection (R); Duplicate DCN, Primary SSN and/or Secondary SSN (D); or Acceptance (A).

A Rejection (R) or Duplicate (D) indicates the electronic return was placed in a rejected status. The Help Desk will work with the transmitter to resolve the problem that caused the rejection. In the event the problem cannot be resolved, the taxpayer will be required to file a paper return. A paper return for a state rejected electronic return must be mailed to:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280507
HARRISBURG PA 17128-0507

An Acceptance code (A) indicates a return was accepted by the Department of Revenue and will be forwarded for processing.

Direct transmitters must retrieve these acknowledgments and, within 48 hours, relay the information to the appropriate ERO.

Pennsylvania Acknowledgment Codes

Ack Code	Error Code	Form	Field No.	Description
A				The electronic return was accepted by the PA Department of Revenue and will be forwarded for processing to the Personal Income Tax master file.
R	001	PA-40	024 030 035 040 048	When a Direct Deposit or Electronic Funds Withdrawal indicator is present, the following fields must be greater than zero: state routing transit number, state deposit account number and type of account.
R	002	PA-40	024 027 305-1	If the Electronic Funds Withdrawal indicator is present, then the Requested Payment Date is required. The Requested Payment Date cannot be earlier than the current date. The Requested Payment Date must be a valid date in the current processing year.
R	003	PA-40	060-1	The Primary Last Name is a required field. A hyphen (-) is the only allowable special character in the Primary Last Name. No more than one space may exist between characters in the Primary Last Name. The Primary Last Name must be left-justified.
R	004	PA-40	060-2	If the Primary Suffix is present, the Primary Last Name must be present. The Primary Suffix must be left-justified. Only the following values are valid in the Primary Suffix: JR, SR, I, II, III, IV, V, 1 ST , 2 ND , 3 RD , 4 TH and 5 TH .
R	005	PA-40	070-1	The Primary First Name is a required field. A hyphen (-) is the only special character permitted in the Primary First Name. The Primary First Name must be left-justified.
R	006	PA-40	065-1 065-2	If the Spouse's Suffix is present, the Spouse's Last Name must be present. The Spouse's Suffix must be left-justified. Only the following values are valid in the Spouse's Suffix: JR, SR, I, II, III, IV, V, 1 ST , 2 ND , 3 RD , 4 TH and 5 TH .

Ack Code	Error Code	Form	Field No.	Description
R	007	PA-40	075 077	Address Line 1 is a required field if a Foreign Street Address is not present. Periods (.) and commas (,) are not permitted in Address Line 1. More than one space cannot exist between characters in Address Line 1.
R	008	PA-40	085 087	The City is a required field if the Foreign City or Province is not present. Only the following characters are permitted in the city: Alpha, Hyphens (-) and Ampersands (&). The City must be left-justified.
R	009	All	All	The software used to submit the state electronic return is not yet approved by the PA Department of Revenue.
R	010	PA-40	310-4	If a School Code is entered, it must be valid or equal "99999".
R	011	PA-40	350 355	If Unreimbursed Business Expenses are present, then the Gross PA Taxable Compensation must be greater than zero and a PA Schedule UE is required.
R	012	PA-40	350 355 360	Gross Compensation minus the Unreimbursed Employee Business Expenses must equal the Net Compensation. If the Unreimbursed Employee Business Expenses are greater than the Gross Compensation, then the Net Compensation must equal zero.
R	013	PA-40	360 365 370 375 380 385 390 395 400	The Total PA Taxable Income must equal the sum of Net Compensation; Interest Income; Dividend and Capital Gains Distribution Income; Net Income or Loss from the Operation of a Business, Profession or Farm; Net Gain or Loss from the Sale, Exchange or Disposition of Property; Net Income or Loss from Rents, Royalties, Patents and Copyrights; Estate and Trust Income; and Gambling and Lottery winnings. Only numbers greater than zero can be included in the Total PA Taxable Income.
R	014	PA-40	430 435 440 445 450	The Total Estimated Payments & Credits must equal the sum of the Credit from the previous year's PA Tax Return plus the Estimated Payments, the Payment with Extension and the Nonresident Tax Withheld.

Ack Code	Error Code	Form	Field No.	Description
R	015	PA-40	400 460	If the Eligibility Income or the Tax Forgiveness Credit from PA Schedule SP is greater than zero, a PA Schedule SP is required. The Eligibility Income From PA Schedule SP must be equal to or greater than the Total Adjusted PA Taxable Income.
R	016	PA-40	415 470	If a Resident Credit is present, it cannot be greater than the Total PA Tax Liability.
R	017	PA-40	425 450 465 470 475 495	The Total Payments and Credits must equal the sum of Total PA Tax Withheld, Total Estimated Payments & Credits, Tax Forgiveness Credit, Resident Credit and Total Other Credits.
R	018	PA-40	415 495 500 515 520 525	If the Total Payments and Credits equal the Total PA Tax Liability, the following fields cannot be greater than zero: PA Tax Due, Overpayment, Refund Check and Credit to your Estimated Tax Account.
R	019	PA-40	415 495 500	The PA Tax Due must equal the Total PA Tax Liability minus the Total Payments and Credits. If the Total PA Tax Liability is greater than the Total Payments and Credits, then the PA Tax Due must be greater than zero.
R	020	PA-40	500 505 510	If the PA Tax Due is greater than zero, the Total Payment must be greater than zero.
R	022	PA-40	515 520 525 530 535 540 545 550	The sum of the Amount of your Refund Check, Amount of Estimated Tax, Amount to donate to Wild Resource, Amount to donate to Military Relief, Amount to donate to Organ & Tissue, Amount to donate to Juvenile Diabetes and Amount to donate to Cancer Research must equal the Overpayment.
R	023	All	All	The form byte count must be correct.
R	024	All	All	The form header must be valid.

Ack Code	Error Code	Form	Field No.	Description
R	025	All	All	The length of the field is longer than the maximum allowed.
R	026	All	All	The field type must be valid.
R	027	All	All	A field number cannot be repeated on the same occurrence of the same form.
R	028	All	All	The field numbers must be in the sequence specified.
R	029	All	All	The field number must be valid.
R	030	PA-40	077 087 095	If the Foreign Street Address and the Foreign City or Province is not present, the State Abbreviation must be present.
R	031	PA-40	095 100	If the State Abbreviation is present, the ZIP Code must be present.
R	032	PA-40	024 028 510	If the Electronic Funds Withdrawal indicator is present, the Total Payment must be present and greater than zero.
R	033	PA-40	024 510	If the Electronic Funds Withdrawal indicator is present, the Amount of Refund Check must be blank.
R	034	PA-40	400 405 410	The adjusted PA Taxable Income must equal Total PA Taxable Income minus Other Deductions.
R	035	PA-40	365	Interest Income must be greater than or equal to zero.
R	036	PA-40	370	Dividend and Capital Gains Distribution Income be greater than or equal to zero.
R	037	PA-40	390	Estate or Trust Income must be greater than or equal to zero.
R	038	PA-40	395	Gambling and Lottery Winnings must be greater than or equal to zero.
D	039	PA-40	003	A return for the Primary Social Security Number was previously electronically filed.
D	040	PA-40	055	A return for the Secondary Social Security Number was previously electronically filed.
D	041	PA-40	020	The electronic return has been assigned a Declaration Control Number already associated with another return.

Ack Code	Error Code	Form	Field No.	Description
R	042	PA-40	350	PA Gross Compensation (Line 1a) must be greater than or equal to zero.
R	043	PA-40	355	Unreimbursed Employee Business Expenses (Line 1b) must be greater than or equal to zero.
R	044	PA-40	360	PA Net Compensation (Line 1c) must be greater than or equal to zero.
R	045	PA-40	425	PA Tax Withheld must be greater than or equal to zero.
R	046	PA-40	430	Credit from the previous year's PA Income Tax return must be equal to or greater than zero.
R	047	PA-40	435	Estimated Installment Payments must be greater than or equal to zero.
R	048	PA Sch SP	230 280 330 380	The following cannot be claimed as a dependent relationship on PA Schedule SP: niece, nephew, husband, wife, aunt, uncle, spouse, mother, father or parent.

CHAPTER 6 • FORM PA-8453

ERO Retention of PA-8453s

If a taxpayer cannot use the federal self-select PIN or the practitioner PIN, or if the PA return filed is an amended return, the PA Department of Revenue requires EROs and transmitters to retain completed Forms PA-8453 for three years after the due dates of the returns, or the dates the returns were filed electronically, whichever dates are later. Please do not mail PA-8453 forms to the PA Department of Revenue.

In the event that the PA Department of Revenue or the Treasury Department selects an electronic return for examination, the ERO may be required to provide the PA-8453 with all attachments within five business days from the date of the request.

In situations where the ERO moves, the ERO must inform the PA Department of Revenue of the address change for the ERO's office within 14 days of the change. In situations where the ERO ceases operation and has retained the PA-8453 forms for Pennsylvania income tax returns filed electronically for taxpayers, the ERO must send all PA-8453 forms within three years of the due dates of the returns or the dates the returns were filed, whichever is later, to the PA Department of Revenue. Please attach a letter of explanation to the PA-8453 forms and mail them to:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280507
HARRISBURG PA 17128-0507

Instructions for PA-8453

Form PA-8453, Pennsylvania Individual Income Tax Declaration for Electronic Filing, must be completed and signed by all appropriate parties before the return is transmitted electronically. The Appendix includes a copy of this form and instructions.

Instructions for PA-8453 (Continued)

Declaration Control Number (DCN) - This is a unique 14-digit number assigned by the ERO to each taxpayer's electronically filed return.

Name, Address and Social Security Number (SSN) - Print or type the taxpayer's name (last name first) and complete address including ZIP code. In the spaces provided, enter the taxpayer's SSN and that of the spouse, if applicable.

The above information must match the information shown on the electronically filed PA-40.

Part I - Tax Return Information

Line 1 - Enter the Adjusted PA Taxable Income from Line 11, Form PA-40.

Line 2 - Enter the PA Tax Liability from Line 12, Form PA-40.

Line 3 - Enter the Total PA Taxes Withheld from Line 13, Form PA-40.

Line 4 - Enter the Amount to be Refunded (Refund Check) from Line 29, Form PA-40.

Line 5 - Enter the Total Payment (Tax Due) from Line 27, Form PA-40.

Part II - Direct Deposit of Refund or Electronic Funds Withdrawal of Tax Due

Line 6 - Routing Transit Number (RTN) - Enter The RTN of the financial institution where the refund will be deposited or the payment withdrawn. The first two digits of the RTN must fall between 01 and 12 or 21 and 32.

Line 7 - Depositor Account Number (DAN) - The DAN may contain up to 17 characters. If it contains fewer than 17, enter the number from left to right and leave the unused boxes blank. Include hyphens (-), but omit spaces and other special characters. The DAN may include numbers and/or letters.

Line 8 - Type of Account - Enter whether the refund will be deposited into or the payment withdrawn from a savings or checking account.

Line 9 - Withdrawal Date - Enter the date that the taxpayer wants the electronic funds withdrawal to occur. The withdrawal date cannot be earlier than the current date.

Instructions for PA-8453 (Continued)

NOTE: If a taxpayer wants the refund directly deposited or the payment electronically withdrawn, be sure to check the corresponding box for Line 10 in Part III.

Part III - Declaration of Taxpayer

After the return has been prepared and before the return is transmitted, the taxpayer (and spouse, if joint) must verify the information on the return is correct by signing and dating the completed Form PA-8453. The ERO must provide the taxpayer with a copy of this form.

Line 10 - All filers must check one of the boxes.

Corrections to Form PA-8453 - If the ERO makes changes to the electronic return after the Form PA-8453 has been signed by the taxpayer, but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected PA-8453 in any case where the PA taxable income changes by more than \$25 or the state refund changes by more than \$5. Nonsubstantive changes are permissible if the person making the corrections initials the changes.

Part IV – Declaration of Electronic Return Originator and Preparer

The ERO's signature is required by the PA Department of Revenue.

A preparer must sign the PA-8453 in the space for preparers. If the preparer is also the ERO, do not complete the preparer section, instead check the box labeled "Check if also Paid Preparer".

CHAPTER 7 • FORM PA-8879

Purpose of Form PA-8879

Form PA-8879 must be completed by the taxpayer and retained by the ERO if:

- The taxpayer authorizes the ERO to enter the taxpayer's PIN as the taxpayer's signature on the electronic tax return; and/or
- The ERO is filing the return using the practitioner PIN method even if the taxpayer(s) signs the return with his or her own PIN.

The PA Department of Revenue requires EROs and Transmitters to retain completed Forms PA-8879 for three years after the due dates of the returns, or the dates the returns were filed electronically, whichever dates are later. Please do not mail PA-8879 forms to the PA Department of Revenue.

In the event that the PA Department of Revenue or the Treasury Department selects an electronic return for examination, the ERO may be required to provide the PA-8879 with all attachments within five business days from the date of the request.

In situations where the ERO moves, the ERO must inform the PA Department of Revenue of the address change for the ERO's office within 14 days of the change. In situations where the ERO ceases operation and had retained the PA-8879 forms for Pennsylvania income tax returns filed electronically for taxpayers, the ERO must send all PA-8879 forms within three years of the due dates of the returns or the dates the returns were filed, whichever is later, to the PA Department of Revenue. Please attach a letter of explanation to the PA-8879 forms and mail them to:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280507
HARRISBURG PA 17128-0507

Instructions for PA-8879

Form PA-8879, Pennsylvania *e-file* Signature Authorization, must be completed and signed by all appropriate parties before the return is transmitted electronically. The Appendix includes a copy of this form.

Declaration Control Number (DCN) - This is a unique 14-digit number assigned by the ERO to each taxpayer's electronically filed return.

Name, Address and Social Security Number (SSN) - Print or type the taxpayer's name (last name first) and complete the address including ZIP code. In the spaces provided, enter the taxpayer's SSN and that of the spouse, if applicable.

The above information must match the information shown on the electronically filed PA-40.

Part I - Tax Return Information

Line 1 - Enter the Adjusted PA Taxable Income from Line 11, Form PA-40.

Line 2 - Enter the PA Tax Liability from Line 12, Form PA-40.

Line 3 - Enter the Total PA Taxes Withheld from Line 13, Form PA-40.

Line 4 - Enter the Amount to be refunded from Line 29, Form PA-40.

Line 5 - Enter the Total Payment (Tax Due) from Line 27, Form PA-40.

Part II - Declaration and Authorization of Taxpayer

After the return has been prepared and before the return is transmitted, the taxpayer (and spouse, if joint) must verify the information on the return is correct by signing and dating the completed Form PA-8879. The ERO must provide the taxpayer with a copy of this form.

Check only one box for the taxpayer and spouse. If the taxpayer is authorizing the ERO to enter his or her PIN, enter the ERO firm name on the authorization line.

Part III - Certification and Authentication

This section is only required if you are filing a return using the practitioner PIN method. The ERO must enter his or her six-digit EFIN and five-digit practitioner PIN in the space provided. The ERO's signature is required by the PA Department of Revenue.

CHAPTER 8 • REFUND OPTIONS AND DIRECT DEPOSIT

Refund Options

Taxpayers may elect to have 2009 refunds paid in one of the following ways:

1. Remitted as a paper check.
2. Deposited into a financial institution account.

Taxpayers also have the option of distributing overpayments as follows:

1. Credit to the 2010 estimated tax account.
2. Donation to the Wild Resource Conservation Fund.
3. Donation to the Military Family Relief Assistance Program.
4. Donation to the Governor Robert P. Casey Memorial Organ and Tissue Donation Awareness Trust Fund.
5. Donation to the Juvenile (Type 1) Diabetes Cure Research Fund.
6. Donation to the PA Breast Cancer Coalition's Breast and Cervical Cancer Research Fund.

Direct Deposit

The direct deposit option is available only for electronically filed refund returns for tax year 2009. Refunds by direct deposit are electronically transferred to the financial institution account indicated in the PA return record.

The Federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the United States. These transactions are called International ACH Transactions (IAT) and include credit (direct deposit of refunds) transactions. Presently, the Pennsylvania Department of Revenue does not support IAT. Taxpayers, who instruct the department to process electronic banking transactions on their behalf, are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

NOTE: The financial institution accounts into which the PA refund and the IRS refund are deposited may be different. Therefore, the state and federal Routing Transit Numbers (RTN) and Deposit Account Numbers (DAN) may differ.

Requirements for Direct Deposit

The PA Department of Revenue will refund an overpayment by direct deposit to a taxpayer's financial institution if the following requirements have been met:

1. Taxpayers electronically filed their returns.
2. Taxpayers provided acceptable proof of an established or existing account.

Requirements for Direct Deposit (Continued)

IRS **Publication 1345** sets forth detailed eligibility requirements, responsibilities and instructions governing tax preparers, transmitters and EROs who offer taxpayers the option of direct deposit. Those same rules, policies and procedures apply when offering direct deposit on the state return.

Preparing Taxpayers for Pennsylvania Direct Deposit

Before authorizing a direct deposit, taxpayers should confirm with their financial institutions that the institutions can accept direct deposit transactions.

Preparers and EROs must stress to taxpayers the importance of supplying correct information, because the direct deposit election, RTN and DAN may not be changed once a return has been acknowledged by the PA Department of Revenue.

Taxpayers usually receive refunds by direct deposit within four to five weeks of filing their returns.

If any of the following conditions exist, a paper check will be issued:

1. Invalid RTN or DAN.
2. Rejection by the receiving depository financial institution.
Some financial institutions do not permit deposit of a joint refund into an individual account. The PA Department of Revenue is not responsible when a financial institution refuses a direct deposit.

The PA acknowledgment only indicates the acceptance of the return at the PA Department of Revenue. It does not indicate proof that a refund check will be issued or that a direct deposit will be honored.

CHAPTER 9 • OPTIONS FOR PAYMENT OF BALANCE DUE

The taxpayer is responsible for submitting payment due to the PA Department of Revenue by April 15, 2010. Taxpayers may elect to pay in one of the following ways:

1. Authorizing a withdrawal from a checking or savings account through electronic funds withdrawal.
2. Mailing a check or money order with the Department's preprinted Payment Voucher, PA-V, provided in the 2009 PA Individual Income Tax booklet or a voucher letter.
3. Authorizing a credit card payment through Official Payments Corp. American Express, MasterCard, Discover/NOVUS and Visa are accepted.

EROs must inform taxpayers that payment of taxes due must be made no later than April 15, 2010. If the taxpayer does not make full payment of income taxes due on or before April 15, an assessment will be sent requesting payment. The assessment will indicate the tax due, and interest and penalty for late payment.

Electronic Funds Withdrawal

Electronic funds withdrawal is available for balance due returns for Tax Year 2009. Payments by electronic funds withdrawal are automatically and electronically transferred from the financial institution account indicated in the PA return record.

The Federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the United States. These transactions are called International ACH Transactions (IAT) and include electronic debit (tax payments) transactions. Presently, the Pennsylvania Department of Revenue does not support IAT. Taxpayers, who instruct the department to process electronic banking transactions on their behalf, are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

The financial institution accounts from which the PA payment and the IRS payment are withdrawn may be different. Therefore, the state and federal RTNs and DANs may differ.

Electronic Funds Withdrawal - Taxpayers who choose this option must provide EROs with account numbers and routing numbers for the qualified savings, checking or share draft accounts. This information is best obtained from official financial records, account cards, checks or shared drafts that contain the taxpayer's name and address. EROs should caution taxpayers to determine, before they file, that their financial institutions support electronic funds withdrawal requests.

Taxpayers must specify the bank accounts from which they wish to have the balances paid and the dates on which the debits will be made. This allows taxpayers to pay the balances as soon as the returns are processed or delay it to future dates, not later than the return due dates. For example, the ERO may transmit the return in March, and the taxpayer can specify that the debit be made on any specific day on or before April 15. The taxpayer does not have to do anything at a later date. For returns transmitted after April 15, the debit will be processed on the day the electronic return is processed.

EROs that collect already completed returns, including returns from drop-off collection points and from taxpayers who elect to pay balances due by electronic funds withdrawals, should be careful to ensure that all the information needed for electronic funds withdrawal requests is included in the returns. Taxpayers must provide all of the following: routing number; account number; type of account (checking or savings); date of withdrawal; and amount to be withdrawn. In addition, EROs must provide those taxpayers with printouts of the electronic return data.

If taxpayers do not provide all of the needed information, EROs must contact the taxpayers. If the ERO is unsuccessful in obtaining the electronic funds withdrawal information, but the returns are otherwise complete, the ERO should proceed with the transmission of the electronic return data to the IRS. The ERO must notify the taxpayer(s), in writing, that other arrangements must be made to pay the balance due

Revoking the Electronic Funds Withdrawal Authorization

Taxpayers can revoke the electronic funds withdrawal authorization by notifying the PA Department of Revenue in writing no later than two business days prior to the debit date. Written requests to revoke the electronic funds withdrawal must include the taxpayer's name, address, SSN, RTN, DAN and payment amount. Written requests can be faxed to (717) 772-9310 or e-mailed to **ra-achrevok@state.pa.us**.

Requirement for Electronic Funds Withdrawal

The Department of Revenue will allow payment of PA tax due from a taxpayer's financial institution if the taxpayer provides acceptable proof of an established or existing account.

IRS **Publication 1345** sets forth detailed eligibility requirements, responsibilities and instructions governing tax preparers, transmitters and EROs that offer taxpayers the option of electronic funds withdrawal. Those same rules, policies, and procedures apply when offering an electronic payment on the state return.

Preparing Taxpayers for Pennsylvania Electronic Funds Withdrawal

Before authorizing an electronic funds withdrawal, taxpayers should confirm with their financial institutions that the institutions can accept electronic funds withdrawals.

Preparers and EROs must stress to taxpayers the importance of supplying correct information, because the electronic payment election, RTN and DAN may not be changed once a return has been acknowledged by the PA Department of Revenue.

If any of the following conditions exist, a paper check or money order will need to be issued by the taxpayer for payment of PA taxes:

1. Invalid RTN or DAN;
2. Invalid payment date selected; and/or
3. Rejection by the taxpayer's financial institution.

The PA acknowledgment indicates the acceptance of the return at the PA Department of Revenue. It does not indicate proof that an electronic payment will be honored by the taxpayer's bank.

Checks or Money Orders

A PA Individual Income Tax Payment Voucher, PA-V, is included in the taxpayer's 2009 PA Individual Income Tax Forms and Instructions booklet or the taxpayer's Payment Voucher letter. The payment voucher must be mailed with the taxpayer's check made payable to the PA Department of Revenue to:

PA DEPARTMENT OF REVENUE
PAYMENT ENCLOSED
1 REVENUE PLACE
HARRISBURG PA 17129-0001

If your tax preparation software prints a PA-V facsimile approved by the Department of Revenue, that PA-V may be used when no preprinted PA-V is available. Mail the PA-V and check to the above address.

In the event the taxpayer does not have a preprinted voucher and your software is unable to produce a Department-approved facsimile, make the check or money order payable to PA Department of Revenue. Write the last four digits of the taxpayer's SSN, "2009 PA-V" and the taxpayer's daytime telephone number on the check or money order. If filing a joint return, enter the last four digits of the SSN shown first on the return. The Department will need the last four digits of the SSN to accurately apply the payment.

Credit Card Payments

Taxpayers may pay their 2009 Personal Income Tax liability by credit card online or by phone. A 2.49 percent fee (minimum \$1) is charged by the service provider. American Express, MasterCard, Discover/NOVUS and Visa are accepted. To access this service, call Official Payments at 1-800-272-9829 or visit **www.officialpayments.com**.

In addition to charging the balance due on a credit card, taxpayers can charge estimated tax payments, extension payments and delinquent tax payments.

CHAPTER 10 • RESPONSIBILITIES OF ELECTRONIC FILERS/ TRANSMITTERS/ELECTRONIC RETURN ORIGINATORS

Compliance

EROs and transmitters must comply with the requirements and specifications set forth in the IRS Publication 1345 (Handbook), 1346 (File Specifications), 1436 (Test Package), 1545 (Logo Guidelines) and the Pennsylvania PA-1345 (Handbook) and PA-1346 (File Specifications).

EROs must furnish taxpayers with documentation of all completed PA forms and schedules filed by taxpayers, including Form PA-8453. These documents must be supplied at the time each taxpayer signs Form PA-8453.

EROs must retain the following materials for three years after the due dates of the return or the dates the returns were filed electronically, whichever are later.

- A signed Form PA-8453 (when applicable).
- A signed Form PA-8879 (when applicable).
- Copies of PA Form(s) W-2, W-2G and 1099-R.
- Copy of Military Orders; scholarship, stipend or grant documentation; city of Philadelphia Injured on Duty (IOD) documentation; and PA Schedule OC-V, Volunteer Responder Recruitment and Retention Tax Credit Application (when applicable).
- Federal Extension Form 4868 (only for returns with extensions of time to file).
- Complete copy of the electronic portion of the return (may be retained on magnetic media).

Timeliness of Filing

Transmitters must ensure that electronic returns are filed in a timely manner. The electronic return will be considered electronically filed as of the date the return is accepted by the IRS **e-file** system. The deadline for timely filing is April 15, 2010.

Further, transmitters should confirm acknowledgment of the return by the PA Department of Revenue before considering the state portion received and accepted.

Deadline For Filing

The PA Department of Revenue will accept electronically filed PA returns submitted for transmission to the IRS Andover Service Center from Jan. 15, 2010, through Oct. 15, 2010, whether or not the taxpayers have extensions of time to file. Any PA returns submitted after Oct. 15, 2010, cannot process in our electronic filing system and must be filed as paper documents.

Amending the Return Electronically

EROs and taxpayers who need to make changes after a return has been accepted can file an electronic AMENDED PA Personal Income Tax return for the current year (Tax Year 2009) through the IRS's state-only filing system. To verify that your software program will be supporting State-Only filing, please check with your software developer.

In the event that your software program does not support state-only filing and the taxpayer must file an amended paper return, taxpayers must follow the directions for filing amended returns as described in the PA-40 instruction booklet. Mail amended paper returns to the following address:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280502
HARRISBURG PA 17128-0502

Acknowledgment of Pennsylvania Returns

Transmitters are encouraged to inquire about the status of returns transmitted. Transmitters must notify EROs of each return's acceptance within two working days of obtaining the acknowledgment.

NOTE: If transmitters do not receive acknowledgment, indicating that the PA return was received within three days of the IRS acceptance acknowledgment, they should call the Department's Help Desk at (717) 787-4017.

Telephone Numbers and Addresses

Electronic Filer Inquiries

The PA Department of Revenue has established telephone lines for exclusive use by EROs, transmitters and software developers participating in the PA Electronic Filing Program. The operating hours are Monday through Friday, 7:30 a.m. to 5:00 p.m., except holidays.

IMPORTANT: This number should not be provided to taxpayers.

Help Desk(717) 787-4017

Address correspondence for the Electronic Filing Program to:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280507
HARRISBURG PA 17128-0507
FAX: (717) 772-4193 OR (717) 787-2840

Forms Ordering

PA tax forms and publications are available online at www.revenue.state.pa.us. You may also order PA tax forms and publications by e-mailing ra-forms@state.pa.us or calling our toll-free, 24-hour automated FACT & Information Line, 1-888-PATAxes (1-888-728-2937). Services for taxpayers with special hearing and/or speaking needs are available at 1-800-447-3020. Address written requests to: PA Department of Revenue, Bureau of Administrative Services, 711 Gibson Blvd., Harrisburg, PA 17104-3200. All material will be mailed directly to you.

For PA Department of Revenue electronic filing publications, you may also call the Help Desk at (717) 787-4017.

PA Tax Update e-Newsletter

Stay up-to-date on what is happening at the PA Department of Revenue with the *PA Tax Update*, the Department's bi-monthly e-newsletter for tax professionals.

Step-by-Step Instructions to Register For the PA Tax Update:

1. Go to the Department's Web site, www.revenue.state.pa.us.
2. Click the *Subscribe Now* link under e-Alerts (lower left side of the home page).
3. Fill out the registration information (create a User ID and Password), and click Submit.
4. Select *PA Tax Update* plus any other e-alerts you would like to subscribe to.
5. Click *Subscribe*. You will receive an e-mail notification when the PA Tax Update is posted to the Web site.

If you previously registered on the Department's Web site with a User ID and Password (not e-Signature) but are not receiving the *Tax Update*, login, select *Subscribe Now* and select *Tax Update* as an e-alert.

CHAPTER 11 • PROCESSING DELAYS

The PA Department of Revenue will make every effort to process refunds for electronic returns within four to five weeks of receipt of the electronic returns. However, delays may occur. Taxpayers may confirm acknowledgment of receipt of PA returns with their EROs. Taxpayers should be advised to wait at least 30 days from the date of acknowledgment before calling the Department of Revenue to inquire about the status of refunds.

To check on the status of refunds, taxpayers may visit the Department's e-Services Center at **www.revenue.state.pa.us** or call our toll-free, 24-hour automated FACT & Information Line, 1-888-PATAXES (1-888-728-2937).

In the event the FACT & Information Line is unable to provide information on returns, taxpayers may also call our Taxpayer Service and Information Center at (717) 787-8201. Taxpayers should inform the Department if returns were filed electronically and be prepared to provide a SSN and the PA state acknowledgment date of their electronically filed return.

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Form PA-8453 PENNSYLVANIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING 2009

For the year Jan. 1 - Dec. 31, 2009

Print or Type

Your Social Security Number, Spouse's Social Security Number, Last Name, First Name, Initial; Spouse's First Name, Initial; Spouse's Last Name (only if different), Home Address (Number and Street including Rural Route or P.O. Box), City, Town or Post Office, State, ZIP Code

The above information must match that on the electronic return exactly.

Check Proper Filing Status: S Single, M Married, Filing Separately, J Married, Filing Jointly, D Deceased, F Final Return, Daytime Telephone Number ()

Part I Tax Return Information (Enter whole dollars only.)

- 1. Adjusted PA taxable income (Form PA-40, Line 11)
2. PA tax liability (Form PA-40, Line 12)
3. Total PA tax withheld (Form PA-40, Line 13)
4. Amount to be refunded (Form PA-40, Line 29)
5. Total payment (tax due) (Form PA-40, Line 27)

Part II Direct Deposit of Refund or Electronic Funds Withdrawal of Tax Due (Optional - See instructions.)

STAPLE COPY OF STATE W-2(s), W-2G and 1099(s) HERE

6. Routing transit number (RTN), 7. Depositor account number (DAN), 8. Type of account: Checking, Savings, 9. Debit date

Part III Declaration of Taxpayer (Sign only after Part I is complete.)

- 10. a. I consent for my refund to be directly deposited as designated in Part II and declare all information shown on Lines 6 through 8 is correct. I certify the ultimate destination of the funds is within the U.S. or one of its territories. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
b. I am not receiving a refund or I do not want direct deposit of my refund.
c. I authorize the Pennsylvania Department of Revenue and its designated financial agents to initiate an electronic funds withdrawal entry to my designated account for Pennsylvania taxes owed.

If I have filed a balance-due return, I understand that if the PA Department of Revenue does not receive full and timely payment of my tax liability, I will remain liable for the tax and all applicable interest and penalties.

I declare under penalties of perjury compared the information on my return with the information I provided to my electronic return originator and the amounts match those on my 2009 PA Tax Return (Form PA-40). To the best of my knowledge, my return is true and complete.

Sign Here: Your signature, Date, Spouse's signature. If a joint return, BOTH must sign., Date

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)

I declare I have received the above-named taxpayer's return and the entries on this form are complete and correct to the best of my knowledge. I obtained the taxpayer's signature on this form before submitting this return to the PA Department of Revenue.

ERO's Use Only: ERO's signature, Date, Check if also paid preparer, Check if self-employed, EIN/SSN or PTIN, Firm's name (or yours, if self-employed) and address, Daytime Telephone Number
Paid Preparer's Use Only: Preparer's signature, Date, Check if also paid preparer, Check if self-employed, EIN/SSN or PTIN, Firm's name (or yours, if self-employed) and address, Daytime Telephone Number

PENNSYLVANIA

INSTRUCTIONS FOR PA-8453

Filing of Form PA-8453

If a taxpayer elects not to use the federal self-select PIN or a return is filed without a federal return, the PA Department of Revenue requires electronic return originators (EROs) and transmitters to retain completed Forms PA-8453 and supporting documents for three years after the due date of the return or the date the return was filed electronically, whichever is later. EROs and transmitters must make the documents available to the PA Department of Revenue upon request. Do not mail Form PA-8453 and attachments to the PA Department of Revenue unless requested.

NOTE: If an ERO or transmitter closes its business, it must mail all forms to the following address with a letter of explanation.

PA Department of Revenue
Bureau of Individual Taxes
Electronic Filing Section
PO Box 280507
Harrisburg, PA 17128-0507

Any taxpayer filing electronically from a home computer must keep the signed Form PA-8453 and supporting documents for three years after the due date of the return or the date the return was filed electronically, whichever is later. Taxpayers must make the documents available to the PA Department of Revenue upon request. Do not mail Form PA-8453 and attachments to the PA Department of Revenue unless requested.

Line Instructions – Form PA-8453

Declaration Control Number (DCN) - The DCN is a 14-digit number assigned by the ERO to a taxpayer's return. For the PA Tax Return, it will be the same number as on the federal return.

Name, Address and Social Security Number
Print or type the taxpayer's name (last name first) and complete address including ZIP code. In the spaces provided, enter the taxpayer's Social Security number and that of the spouse, if applicable. If a husband and wife use different last names, please separate the names. For example, Paul A. Smith and Joan A. Weston would be Smith, Paul A. and Joan A. Weston.

The address on this form must match the address on the electronically filed PA-40.

Part I - Tax Return Information

Line 1 - Enter adjusted PA taxable income from Line 11, Form PA-40.

Line 2 - Enter PA tax liability from Line 12, Form PA-40.

Line 3 - Enter total PA tax withheld from Line 13, Form PA-40.

Line 4 - Enter the amount to be refunded from Line 29, Form PA-40.

Line 5 - Enter total payment (tax due), from Line 27, Form PA-40.

Taxpayers are responsible for submitting payment due to the PA Department of Revenue by April 15, 2010.

Payment may be sent along with Form PA-V. If Form PA-V was not received, it may be completed online, printed and mailed to the department with payment. Check or money order should be made payable to the PA Dept. of Revenue. The last four digits of the taxpayer's Social Security number, "2009 PA Tax" and daytime telephone number should be written on the payment.

PA Dept. of Revenue
Payment Enclosed
1 Revenue Place
Harrisburg, PA 17129-0001

Part II - Direct Deposit of Refund or Electronic Funds Withdrawal

Taxpayers may elect to have refunds directly deposited or payments made by electronic funds withdrawal by completing Part II.

Line 6 - The routing transit number (RTN) must contain nine digits. If the RTN does not begin with 01 through 12, or 21 through 32, the direct deposit or electronic funds withdrawal request will be rejected.

Line 7 - The depositor account number (DAN) may contain up to 17 alphanumeric characters. Include hyphens but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

Line 8 - Check the appropriate box.

Line 9 - Debit Date - Enter the date the taxpayer wants the payment electronically withdrawn, on or before April 15, 2010.

NOTE: The account cannot include the name of any other person unless the taxpayer's filing status on the return is "married filing jointly" or "married filing separately," and the taxpayer's spouse is the other name listed on the account.

Some financial institutions do not permit the deposit of a joint refund in an individual account. The PA Department of Revenue is not responsible when a financial institution refuses a direct deposit.

To be eligible for direct deposit or electronic funds withdrawal, taxpayers must provide proof of account ownership to the ERO. An acceptable proof of account ownership is a check, form,

report or other statement generated by the financial institution that has the taxpayer's name, RTN and DAN preprinted on it.

For accounts payable through a financial institution other than the one at which the account is located, the taxpayer must provide a document, such as an account statement or identification card, showing the RTN of the bank or institution where the account is located. A deposit slip should not be used to verify RTN or DAN because it can contain internal routing numbers that are not part of the RTN.

If there is any doubt about the correct RTN, the taxpayer should contact the financial institution for assistance.

NOTE: Some financial institutions may not accept direct deposits into accounts payable through another bank or financial institution, including credit unions.

Part III - Declaration of Taxpayer

Line 10 - All filers must check one of the boxes.

NOTE: Taxpayers may revoke the electronic funds withdrawal authorization by notifying the PA Department of Revenue in writing no later than two business days prior to the debit date. Written requests to revoke the electronic funds withdrawal must include the taxpayer's name, address, Social Security number, RTN, DAN and payment amount. Written requests can be faxed to 717-772-9310 or e-mailed to ra-achrevok@state.pa.us.

After a return has been prepared and before the return is transmitted, the taxpayer (and spouse, if filing jointly) must verify the information on the return and sign and date the completed Form PA-8453. The ERO must provide the taxpayer with a copy of this form.

If the ERO makes changes to the electronic return after the Form PA-8453 has been signed by the taxpayer, but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected Form PA-8453.

Part IV - Declaration of Electronic Return Originator (ERO) and Preparer

The PA Department of Revenue requires the ERO to sign this form and keep it with the required attachments for three years.

A preparer must sign the Form PA-8453 in the space for Preparer. If the preparer is also the ERO, do not complete the Preparer Section; instead, check the box labeled "Check if also paid preparer."

Declaration Control Number (DCN) _____

Taxpayer's Name _____	Social Security Number _____
Spouse's Name _____	Spouse's Social Security Number _____

PART I Tax Return Information – Tax Year Ending Dec. 31, 2009 (Whole dollars only)

- 1. Adjusted PA Taxable Income (Form PA-40, Line 11) 1. _____
- 2. PA Tax Liability (Form PA-40, Line 12) 2. _____
- 3. Total PA Tax Withheld (Form PA-40, Line 13) 3. _____
- 4. Refund (Form PA-40, Line 29) 4. _____
- 5. Total Payment (Tax Due) (Form PA-40, Line 27) 5. _____

PART II Declaration and Signature Authorization of Taxpayer

Under penalties of perjury, I declare I have examined a copy of my electronic individual income tax return and accompanying schedules and statements of my 2009 PA Tax Return (Form PA-40), and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. If applicable, I authorize the PA Department of Revenue and its designated financial agents to initiate an electronic funds withdrawal (Direct Debit) entry to my designated account for Pennsylvania taxes owed. I also authorize my financial institution to debit the entry to my account and the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to payment. I certify the funds for this withdraw are originating from an account within the United States or one of its territories. I have selected a personal identification number as my signature for my electronic income tax return and, if applicable, my electronic funds withdrawal consent.

Taxpayer's Personal Identification Number (PIN): (check one box only)

- I authorize _____ to enter my PIN _____ as my signature on my tax year 2009 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return.

Your signature _____ **Date** _____

Spouse's PIN: (check one box only)

- I authorize _____ to enter my PIN _____ as my signature on my tax year 2009 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return.

Spouse's signature _____ **Date** _____

Practitioner PIN Program Participants Only – Continue Below

PART III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN _____ / _____

As a participant in the Practitioner PIN Program, I certify the above numeric entry is my PIN, which is my signature on the tax year 2009 electronically filed income tax return for the taxpayer(s) indicated above. I confirm I am participating in the Practitioner PIN Program in accordance with the requirements established for this program.

ERO's signature _____ **Date** _____

ERO must retain this form and the supporting documents for three years.
DO NOT SUBMIT THIS FORM TO THE PENNSYLVANIA DEPARTMENT OF REVENUE.

PA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
ADAMS		BERKS		Palmerton Area	13650	Middletown Area	22600
Bermudian Springs	.01110	Antietam	.06050	Panther Valley	13660	Millersburg Area	22610
Conewago Valley	.01160	Boyertown Area	.06075	Weatherly Area	13900	Steeleton Highspire	22800
Fairfield Area	.01305	Brandywine Heights Area	.06085	CENTRE		Susquehanna Township	22830
Gettysburg Area	.01375	Conrad Weiser Area	.06110	Bald Eagle Area	14100	Susquenita	50600
Littlestown Area	.01520	Daniel Boone Area	.06150	Bellefonte Area	14110	Upper Dauphin Area	22900
Upper Adams	.01852	Exeter Township	.06200	Keystone Central	18360	Williams Valley	54880
ALLEGHENY		Fleetwood Area	.06250	Penns Valley Area	14700	DELAWARE	
Allegheny Valley	.02060	Governor Mifflin	.06300	Philipsburg-Osceola Area	17700	Chester Upland	23123
Avonworth	.02075	Hamburg Area	.06350	State College Area	14800	Chichester	23130
Baldwin Whitehall	.02110	Kutztown Area	.06400	Tyrone Area	07800	Garnet Valley	23410
Bethel Park	.02125	Muhlenberg Township	.06550	CHESTER		Haverford Township	23450
Brentwood Borough	.02145	Oley Valley	.06650	Avon Grove	15050	Interboro	23510
Carlynton	.02160	Reading	.06700	Coatesville Area	15190	Marple Newtown	23550
Chartiers Valley	.02175	Schuylkill Valley	.06750	Downingtown Area	15200	Penn-Delco	23690
Clairton City	.02190	Tulpehocken Area	.06800	Great Valley	15350	Radnor Township	23760
Cornell	.02210	Twin Valley	.06810	Kennett Consolidated	15400	Ridley	23770
Deer Lakes	.02225	Upper Perkiomen	.46860	Octorara Area	15650	Rose Tree Media	23790
Duquesne City	.02250	Wilson	.06910	Owen J. Roberts	15660	Southeast Delco	23840
East Allegheny	.02280	Wyomissing	.06935	Oxford Area	15670	Springfield	23850
Elizabeth Forward	.02315	BLAIR		Phoenixville Area	15720	Unionville-Chadds Ford	15850
Fort Cherry	.63240	Altoona Area	.07050	Spring Ford Area	46730	Upper Darby	23945
Fox Chapel Area	.02391	Bellwood Antis	.07100	Tredyffrin Easttown	15780	Wallingford Swarthmore	23960
Gateway	.02410	Claysburg-Kimmel	.07150	Twin Valley	06810	West Chester Area	15900
Hampton Township	.02460	Hollidaysburg Area	.07350	Unionville-Chadds Ford	15850	William Penn	23965
Highlands	.02475	Spring Cove	.07750	West Chester Area	15900	ELK	
Keystone Oaks	.02500	Tyrone Area	.07800	CLARION		Brockway Area	33070
Mckeesport Area	.02600	Williamsburg Community	.07900	Allegheny Clarion Valley	16030	Forest Area	27200
Montour	.02630	BRADFORD		Armstrong	03085	Johnsonburg Area	24350
Moon Area	.02634	Athens Area	.08050	Clarion Area	16120	Kane Area	42230
Mount Lebanon	.02640	Canton Area	.08100	Clarion-Limestone Area	16170	Ridgway Area	24600
North Allegheny	.02685	Northeast Bradford County	.08300	Keystone	16650	Saint Marys Area	24800
Northgate	.02687	Sayre Area	.08600	North Clarion County	16750	ERIE	
North Hills	.02690	Towanda Area	.08650	Redbank Valley	16800	Corry Area	25145
Penn Hills	.02735	Troy Area	.08665	Union	16900	Erie City	25260
Penn-Trafford	.65710	Wyalusing Area	.08900	CLEARFIELD		Fairview	25330
Pine-Richland	.02100	BUCKS		Clearfield Area	17100	Fort Leboeuf	25355
Pittsburgh	.02745	Bensalem Township	.09100	Curwensville Area	17180	General McLane	25390
Plum Borough	.02750	Bristol Borough	.09130	Dubois Area	17200	Girard	25405
Quaker Valley	.02775	Bristol Township	.09135	Glendale	17300	Harbor Creek	25435
Riverview	.02820	Centennial	.09200	Harmony Area	17350	Iroquois	25655
Shaler Area	.02830	Central Bucks	.09210	Moshannon Valley	17500	Millcreek Township	25760
South Allegheny	.02865	Council Rock	.09235	Philipsburg-Osceola Area	17700	North East	25830
South Fayette Township	.02870	Easton Area	.48330	Purchase Line	32730	Northwestern	25850
South Park	.02875	Morrisville Borough	.09720	West Branch Area	17900	Union City Area	25910
Steel Valley	.02883	Neshaminy	.09750	CLINTON		Wattsburg Area	25970
Sto-Rox	.02885	New Hope Solebury	.09760	Jersey Shore Area	41400	FAYETTE	
Upper Saint Clair Township	.02920	North Penn	46570	Keystone Central	18360	Albert Gallatin Area	26030
West Allegheny	.02940	Palisades	09800	West Branch Area	17900	Belle Vernon Area	65060
West Jefferson Hills	.02955	Pennridge	09810	COLUMBIA		Brownsville Area	26080
West Mifflin Area	.02960	Pennsbury	09820	Benton Area	19100	Connellsville Area	26130
Wilkinsburg Borough	.02980	Quakertown Community	09840	Berwick Area	19110	Frazier	26290
Woodland Hills	.02990	Souderton Area	46710	Bloomsburg Area	19120	Laurel Highlands	26400
ARMSTRONG		BUTLER		Central Columbia	19150	Southmoreland	65750
Allegheny Clarion Valley	16030	Allegheny Clarion Valley	16030	Millville Area	19500	Uniontown Area	26800
Apollo-Ridge	03060	Butler Area	10125	Mount Carmel Area	49510	FOREST	
Armstrong	03085	Freeport Area	03305	North Schuylkill	54500	Forest Area	27200
Freeport Area	03305	Karns City Area	10360	Southern Columbia Area	19750	FRANKLIN	
Karns City Area	10360	Mars Area	10500	CRAWFORD		Chambersburg Area	28130
Kiski Area	65440	Moniteau	10535	Conneaut	20103	Fannett-Metal	28200
Leechburg Area	03450	Seneca Valley	10790	Corry Area	25145	Greencastle-Antrim	28300
Redbank Valley	16800	Slippery Rock Area	10750	Crawford Central	20135	Shippensburg Area	21800
BEAVER		South Butler County	10780	Jamestown Area	43360	Tuscarora	28600
Aliquippa Borough	04050	CAMBRIA		Penncrest	20470	Waynesboro Area	28900
Ambridge Area	04070	Blacklick Valley	11060	Titusville Area	61720	FULTON	
Beaver Area	04120	Cambria Heights	11120	Union City Area	25910	Central Fulton	29130
Big Beaver Falls Area	04150	Central Cambria	11130	CUMBERLAND		Forbes Road	29230
Blackhawk	04160	Conemaugh Valley	11140	Big Spring	21050	Southern Fulton	29750
Central Valley	04200	Ferndale Area	11200	Camp Hill	21100	GREENE	
Ellwood City Area	37200	Forest Hills	11220	Carlisle Area	21110	Carmichaels Area	30130
Freedom Area	04285	Glendale	17300	Cumberland Valley	21160	Central Greene	30140
Hopewell Area	04410	Greater Johnstown	11250	East Pennsboro Area	21250	Jefferson-Morgan	30350
Midland Borough	04530	Northern Cambria	11450	Mechanicsburg Area	21650	Southeastern Greene	30650
New Brighton Area	04565	Penn Cambria	11600	Shippensburg Area	21800	West Greene	30850
Riverside Beaver County	04585	Portage Area	11630	South Middleton	21830	HUNTINGDON	
Rochester Area	04690	Richland	11650	West Shore	21900	Huntingdon Area	31250
South Side Area	04740	Westmont Hilltop	11850	DAUPHIN		Juniata Valley	31280
Western Beaver County	04930	Windber Area	56910	Central Dauphin	22140	Mount Union Area	31600
BEDFORD		CAMERON		Derry Township	22175	Southern Huntingdon County	31750
Bedford Area	05100	Cameron County	12270	Halifax Area	22250	Tussey Mountain	05800
Chestnut Ridge	05150	CARBON		Harrisburg City	22275	Tyrone Area	07800
Claysburg-Kimmel	07150	Hazleton Area	40330	Lower Dauphin	22400		
Everett Area	05300	Jim Thorpe Area	13500				
Northern Bedford County	05600	Lehighton Area	13550				
Tussey Mountain	05800						

PA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT CODE

INDIANA
 Apollo-Ridge03060
 Armstrong03085
 Blairsville-Saltsburg32110
 Harmony17350
 Homer Center32330
 Indiana Area32370
 Marion Center Area32520
 Penns Manor Area32630
 Punxsutawney Area33800
 Purchase Line32730
 United32800

JEFFERSON
 Brockway Area33070
 Brookville Area33080
 Clarion-Limestone Area16170
 Dubois Area17200
 Punxsutawney Area33800

JUNIATA
 Greenwood50300
 Juniata County34360

LACKAWANNA
 Abington Heights35030
 Carbondale Area35130
 Dunmore35220
 Forest City Regional58300
 Lackawanna Trail66500
 Lakeland35460
 Mid Valley35550
 North Pocono35650
 Old Forge35660
 Riverside35700
 Scranton City35740
 Valley View35840

LANCASTER
 Cocalico36130
 Columbia Borough36150
 Conestoga Valley36170
 Donegal36220
 Eastern Lancaster County36230
 Elizabethtown Area36240
 Ephrata Area36260
 Hempfield36310
 Lampeter-Strasburg36360
 Lancaster36400
 Manheim Central36440
 Manheim Township36450
 Octorara Area15650
 Penn Manor36520
 Pequea Valley36530
 Solanco36700
 Warwick36900

LAWRENCE
 Blackhawk04160
 Ellwood City Area37200
 Laurel37400
 Mohawk Area37500
 Neshannock Township37520
 New Castle Area37530
 Shenango Area37620
 Union Area37700
 Wilmington Area37800

LEBANON
 Annville-Cleona38030
 Cornwall-Lebanon38130
 Eastern Lebanon County38230
 Lebanon38460
 Northern Lebanon38500
 Palmyra Area38530

LEHIGH
 Allentown City39030
 Bethlehem Area48100
 Catasauqua Area39130
 East Penn39230
 Northern Lehigh39450
 Northwestern Lehigh39460
 Parkland39510
 Salisbury Township39560
 Southern Lehigh39570
 Whitehall-Coplay39780

LUZERNE
 Berwick Area19110
 Crestwood40140

SCHOOL DISTRICT CODE

Dallas40160
 Greater Nanticoke Area40260
 Hanover Area40300
 Hazleton Area40330
 Lake-Lehman40390
 Northwest Area40600
 Pittston Area40660
 Wilkes-Barre Area40885
 Wyoming Area40920
 Wyoming Valley West40930

LYCOMING
 Canton Area08100
 East Lycoming41200
 Jersey Shore Area41400
 Loysock Township41420
 Montgomery Area41500
 Montoursville Area41510
 Muncy41530
 South Williamsport Area41610
 Southern Tioga59700
 Wellsboro Area59850
 Williamsport Area41720

MCKEAN
 Bradford Area42080
 Kane Area42230
 Oswayo Valley53750
 Otto-Eldred42600
 Port Allegany42630
 Smethport Area42750

MERCER
 Commodore Perry43130
 Crawford Central20135
 Farrell Area43250
 Greenville Area43280
 Grove City Area43290
 Hermitage43330
 Jamestown Area43360
 Lakeview43390
 Mercer Area43500
 Reynolds43530
 Sharon City43560
 Sharpville Area43570
 West Middlesex Area43750
 Wilmington Area37800

MIFFLIN
 Mifflin County44460
 Mount Union Area31600

MONROE
 East Stroudsburg Area45200
 Pleasant Valley45520
 Pocono Mountain45540
 Stroudsburg Area45600

MONTGOMERY
 Abington46030
 Boyertown Area06075
 Bryn Athyn Borough46050
 Cheltenham Township46130
 Colonial46160
 Hatboro-Horsham46360
 Jenkintown46380
 Lower Merion46450
 Lower Moreland Township46460
 Methacton46530
 Norristown Area46560
 North Penn46570
 Perkiomen Valley46610
 Pottsgrove46630
 Pottstown46640
 Souderton Area46710
 Springfield Township46720
 Spring-Ford Area46730
 Upper Dublin46830
 Upper Merion Area46840
 Upper Moreland Township46850
 Upper Perkiomen46860
 Wissahickon46930

MONTOUR
 Danville Area47180
 Warrior Run49800

NORTHAMPTON
 Bangor Area48080
 Bethlehem Area48100
 Catasauqua Area39130

SCHOOL DISTRICT CODE

Easton Area48330
 Nazareth Area48480
 Northampton Area48490
 Northern Lehigh39450
 Pen Argyl Area48560
 Saucon Valley48600
 Wilson Area48860

NORTHUMBERLAND
 Danville Area47180
 Line Mountain49350
 Milton Area49500
 Mount Carmel Area49510
 Shamokin Area49650
 Shikellamy49660
 Southern Columbia Area19750
 Warrior Run49800

PERRY
 Fannett-Metal28200
 Greenwood50300
 Newport50400
 Susquenita50600
 West Perry50800

PHILADELPHIA
 Philadelphia City51500

PIKE
 Delaware Valley52200
 East Stroudsburg Area45200
 Wallenpaupack Area64830

POTTER
 Austin Area53030
 Coudersport Area53130
 Galeton Area53280
 Keystone Central18360
 Northern Potter53550
 Oswayo Valley53750
 Port Allegany42630

SCHUYLKILL
 Blue Mountain54080
 Hazleton Area40330
 Mahanoy Area54450
 Minersville Area54470
 North Schuylkill54500
 Panther Valley13660
 Pine Grove Area54600
 Pottsville Area54610
 Saint Clair Area54680
 Shenandoah Valley54720
 Schuylkill Haven Area54730
 Tamaqua Area54760
 Tri-Valley54780
 Williams Valley Area54880

SNYDER
 Mid-West55500
 Selinsgrove Area55710

SOMERSET
 Berlin Brothersvalley56100
 Conemaugh Township Area56180
 Meyersdale Area56520
 North Star56550
 Rockwood Area56630
 Salisbury-Elk Lick56700
 Shade-Central City56720
 Shanksville-Stonycreek56740
 Somerset Area56770
 Turkeyfoot Valley Area56840
 Windber Area56910

SULLIVAN
 Sullivan County57630

SUSQUEHANNA
 Blue Ridge58100
 Elk Lake58250
 Forest City Regional58300
 Montrose Area58450
 Mountain View58460
 Susquehanna Community58650

TIOGA
 Canton Area08100
 Galeton Area53280
 Northern Tioga59600
 Southern Tioga59700
 Wellsboro Area59850

SCHOOL DISTRICT CODE

UNION
 Lewisburg Area60400
 Mifflinburg Area60500
 Milton Area49500
 Warrior Run49800

VENANGO
 Allegheny Clarion Valley16030
 Cranberry Area61130
 Forest Area27200
 Franklin Area61220
 Oil City Area61620
 Penncrest20470
 Titusville Area61720
 Valley Grove61860

WARREN
 Corry Area25145
 Titusville Area61720
 Warren County62830

WASHINGTON
 Avella Area63050
 Bentworth63090
 Bethlehem-Center63100
 Brownsville Area26080
 Burgettstown Area63120
 California Area63150
 Canon-McMillan63170
 Charleroi63180
 Chartiers-Houston63190
 Fort Cherry63240
 McGuffey63390
 Peters Township63650
 Ringgold63700
 Trinity Area63800
 Washington63880

WAYNE
 Forest City Regional58300
 North Pocono35650
 Susquehanna Community58650
 Wallenpaupack Area64830
 Wayne Highlands64870
 Western Wayne64890

WESTMORELAND
 Belle Vernon Area65060
 Blairsville-Saltsburg32110
 Burrell65070
 Derry Area65160
 Franklin Regional65260
 Greater Latrobe65310
 Greensburg Salem65320
 Hempfield Area65380
 Jeannette City65410
 Kiski Area65440
 Leechburg Area03450
 Ligonier Valley65490
 Monessen City65580
 Mount Pleasant Area65590
 New Kensington-Arnold65630
 Norwin65650
 Penn-Trafford65710
 Southmoreland Area65750
 Yough65890

WYOMING
 Elk Lake58250
 Lackawanna Trail66500
 Lake-Lehman40390
 Tunkhannock Area66750
 Wyalusing Area08900
 Wyoming Area40920

YORK
 Central York67130
 Dallastown Area67160
 Dover Area67180
 Eastern York67220
 Hanover Public67280
 Northeastern67440
 Northern York County67460
 Red Lion Area67550
 South Eastern67620
 South Western67640
 Southern York County67650
 Spring Grove Area67670
 West Shore21900
 West York Area67850
 York City67900
 York Suburban67940

