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Handbook for Electronic Filers

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of Pennsylvania

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Individual Income Tax Returns

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for Tax Year **2005**



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Pennsylvania Department of Revenue  
Publication PA-1345 (10-05)

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# **PENNSYLVANIA'S ELECTRONIC FILING CALENDAR**

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## **For Tax Year January 1, 2005 to December 31, 2005**

Begin IRS/Pennsylvania Software Testing .....	November 9, 2005
End IRS/Pennsylvania Software Testing .....	January 13, 2006
Begin Transmitting Returns to IRS/PA Department of Revenue .....	January 13, 2006
Last Date to Transmit Pennsylvania Returns Electronically .....	October 20, 2006

## INTRODUCTION

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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 successfully implement the Federal/State **e-file** program.

The **Pennsylvania Publication PA-1345, Handbook for Electronic Filers of Pennsylvania Individual Income Tax Returns for Tax Year 2005**, should be used in conjunction with the **IRS Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns**. The PA Department of Revenue conforms to all procedures governing electronic filing participants set forth in the IRS Revenue Procedure 2000-31 Requirements of Participants in the IRS **e-file** Program for Individual Income Tax Returns.

The **Pennsylvania Handbook** will identify items that are 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's Web site at:

**[www.revenue.state.pa.us](http://www.revenue.state.pa.us)**

## **PUBLICATIONS**

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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 (Tax Year 2005)

Publication 1345A - Filing Season Supplement 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 2005)

Publication 1436 - Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2005)

### **PENNSYLVANIA DEPARTMENT OF REVENUE PUBLICATIONS**

Publication PA-1345 - Pennsylvania Handbook for Electronic Filers of Pennsylvania Individual Income Tax Returns (Tax Year 2005)

Publication PA-1346 - Pennsylvania Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2005)

Publication PA-1436 - Pennsylvania Test Package for Federal/State *e-file* (Tax Year 2005)

## CHAPTER 1 • CHANGES FOR TAX YEAR 2005

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### *PA Acknowledgment Codes for Tax Year 2005*

The Department will generate a “**C**” code (Conditional Acceptance) upon **initial receipt and acceptance** of a PA electronic return. This acknowledgment indicates that the electronic return was accepted and will be uploaded to our master file processing system.

If the return has been assigned a Declaration Control Number (DCN) that is the same as a number that was previously assigned, the Department will generate a “**D**” code (Duplicate DCN). If a return receives a “**D**”, it has been rejected and the error must be corrected and the return retransmitted.

If the Department is unable to upload a return to our master file processing system, the Department will generate an “**R**” code indicating the return has been rejected. If a return has been rejected, the error must be corrected and the return retransmitted to the Department of Revenue.

Once the return has been entered into master file processing and if no other additional information is needed to process the electronic return, the Department will generate an “**A**” code to indicate the return has been processed. The Department will generate an “**N**” code when additional information is needed to process the electronic return. If an “**N**” code has been generated and the Department received the information needed to process the return, the Department will generate an “**A**” code to the ERO to indicate that the requested information was received and that the return has been processed.

## **CHAPTER 2 • FEDERAL/STATE *e-file***

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### **2004 Tax Year Results**

The PA Department of Revenue received more than **1.7 million** electronic returns in tax year 2004 through the federal/state *e-file* program. Of the 1.7 million returns filed, more than 344,000 returns were filed from a taxpayer's home computer. Once again, the number of EROs filing returns increased for tax year 2004. While 6,681 EROs were registered to *e-file* for tax year 2003, an additional 2,930 EROs registered to file returns for tax year 2004.

Whether you participated in last year's Federal/State *e-file* program or this is the first time you will take advantage of this method of filing, the PA Department of Revenue wants to thank you for your interest in the PA *e-file* program. We are striving to make tax filing as easy as possible.

### **How Federal/State *e-file* Works**

Electronic Return Originators (EROs) and transmitters accepted in the IRS's *e-file* program are able to participate in the PA *e-file* program. Once registered, they are able to file both the federal and the state return in one transmission to the IRS's Andover Service Center. 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 and processed on the PA Personal Income Tax system.

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

The Department uses an Electronic Notification System to communicate problems to EROs. Electronic notifications are transmitted through the same process that acknowledges receipt of the PA return. The electronic notifications inform the EROs that more information is needed to process an electronic return. The Electronic Notification system was designed to enable direct contact between the Department and an ERO without inconveniencing the taxpayer.

The taxpayer can expect to receive a PA refund (if applicable) within 3-4 weeks from the PA acceptance date.

### **Who Can Participate**

The Federal/State *e-file* program for PA returns is available to all interested parties who have been accepted as "Authorized IRS *e-file* Providers" in the Federal *e-file* program and transmit returns to the Internal Revenue Service's Andover Service Center. This includes Electronic Return Originators (EROs), transmitters, and software developers, who are defined as follows:

**Electronic Return Originator (ERO)** - A firm, organization, or individual who deals directly with the taxpayer and prepares tax returns to electronically file the returns, or collects prepared tax returns to electronically file the returns.

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

**Software Developer** - A firm, organization, or individual that develops software for the purpose of (a) formatting electronic tax return information according to PA return layouts and specifications and/or (b) transmitting electronic returns directly to the IRS.

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### **E-Services Center**

The Department has developed one location on the Internet that can be used to access all of the Department's electronic filing services. Through this Web site taxpayers can: request an extension of time to file; make payments, including estimated payments; check the status of their return and refund; update mailing addresses; calculate penalty and interest; and pay taxes due by credit card or electronic funds withdrawal. This site can be found at **[www.revenue.state.pa.us](http://www.revenue.state.pa.us)**.

In cooperation with Official Payments Corp., the PA Department of Revenue makes it possible for Pennsylvania taxpayers to charge the balance due on their 2005 Personal Income Tax on a credit card over the phone or via the Internet. Pennsylvania taxpayers can also make estimated, delinquent and extension payments via credit card. The payment process is simple and secure. There is a 2.5 percent convenience fee, charged by the service provider. The taxpayer will be notified of this fee before their payment is made. Payments under \$40 will be charged a flat fee of \$1. The PA Department of Revenue receives no portion of this fee. To access Official Payments, call 1-800-272-9829, or visit **[www.officialpayments.com](http://www.officialpayments.com)**. American Express, MasterCard, Discover/NOVUS and Visa are accepted.

### **Out-of-State Credit & Foreign Tax Credit Returns for 2005**

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 and/or a PA Schedule RK-1 must be completed and submitted with the taxpayer's electronic return. In addition, a **signed** copy of the taxpayer's **out-of-state return** and/or a copy of the taxpayer's **Federal Form 1116** (Foreign Tax Credit) must be sent to the Department within 15 days from the date the Pennsylvania electronic return was accepted. This information may be faxed to **(717) 772-4193 or (717) 787-2840**, or mailed to the following address:

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

**Note: Taxpayers will not receive credit for taxes paid to another state or country until the PA Department of Revenue receives a signed copy of the other state or country's return.**

## **CHAPTER 3 • APPLICATION PROCESS**

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### **New Applicants**

To participate in the Federal/State **e-file** program, participants must first be accepted by the IRS. To be accepted into the electronic filing program, potential filers must complete the Internal Revenue Service's application (Form 8633, Application to Participate in the IRS **e-file** Program).

The IRS encourages new applicants to address any questions to their Toll-free centralized e-Help Desk at 1-866-255-0654 or visit their Web site at [www.irs.gov](http://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.

### **2005 PA Registration**

Electronic Return Originators (EROs) and Transmitters planning to file PA electronic returns for the **first time** in tax year 2005 must provide the PA Department of Revenue with a copy of their IRS acceptance letter in order to register with Pennsylvania. EROs who have previously registered and have received a letter of confirmation of registration from the Department will **not** need to register again to file PA Electronic returns for the 2005 tax season. However, if you have been issued a new Electronic Filer Identification Number (EFIN), you will need to register the new number with the PA Department of Revenue. Acceptance letters may be faxed to (717) 772-4193, or mailed to the following address:

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

In the event the ERO/transmitter cannot locate a copy of the acceptance letter, contact the Help Desk at (717) 787-4017 for assistance.

## **CHAPTER 4 • PENNSYLVANIA'S ACCEPTANCE PROCESS**

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The PA Department of Revenue will recognize the federal acceptance process for the 2005 tax period.

The Electronic Filer Identification Number (EFIN) and Electronic Transmitter Identification Number (ETIN) assigned by the IRS will be the same numbers that the PA Department of Revenue uses in the Federal/State **e-file** program.

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:

BUREAU OF INDIVIDUAL TAXES  
ELECTRONIC FILING SECTION  
PO BOX 280507  
HARRISBURG PA 17128-0507  
Telephone: (717) 787-4017  
E-mail: **mswisher@state.pa.us**  
Fax: (717) 772-4193

Federal/State **e-file** software testing begins November 9, 2005, and ends January 13, 2006. To assist EROs in finding PA electronic filing software, the Department lists the companies approved on its Web site at **www.revenue.state.pa.us**.

## **CHAPTER 5 • FILING AN ELECTRONIC RETURN**

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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 retained by the ERO.

### ***The Pennsylvania Electronic Return***

The following Pennsylvania forms can be transmitted electronically (**refund, equal, and balance due, with or without payment**). **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 (10 schedules or less)
- PA Schedule B - Dividends (10 schedules or less)
- PA Schedule C - Profit or Loss From Business or Profession (5 schedules or less)
- PA Schedule C-EZ - Profit from a Business or Profession (1 per taxpayer)
- PA Schedule D - Sale, Exchange, or Disposition of Property (30 schedules or less)
- PA Schedule D-1 - Computation of Installment Sale Income (6 schedules or less)
- PA Schedule D-71 - Sale or Exchange of Property Prior to June 1, 1971 (2 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 (2 schedules or less)
- PA Schedule G - Out-of-State Credit (2 schedules or less)
- PA Schedule J - Estate & Trust Income (2 schedules or less)
- PA Schedule W-2S/MC - Miscellaneous Compensation (5 schedules or less)
- PA Schedule SP - Tax Forgiveness Credit (1 schedule)
- PA Schedule RK-1- Resident Schedule of PA S Shareholder/Partner Pass-Through Income, Loss, and Credits (15 schedules or less)
- PA Schedule NRK-1- Non-Resident Schedule of PA S Shareholder/Partner Pass-Through Income, Loss, and Credits (15 schedules or less)
- PA Schedule UE - Allowable Employee Business Expenses (4 schedules or less)
- PA Schedule C-F (4 schedules or less)
- PA Schedule OC (1 schedule)
- PA Schedule T - Gambling and Lottery Winnings (1 schedule)
- PA REV-1630 - Underpayment of Estimated Tax by Individuals (1 schedule)
- W-2 Forms (50 or less)
- 1099-R Forms (20 or less)
- W-2G Forms (20 or less)
- Statement Schedule (4 or less)

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### **Completed Documents to be Retained by ERO/Statement Schedule**

The following paper documents must be completed if a PA return is filed electronically:

- \* 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. Form(s) W-2 or W-2G must be attached to the front of Form PA-8453 or Form PA-8879.
- \* Form 1099-R which would normally be attached to a paper return. **Forms 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 their 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 particular paper document is being 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 which is retained by the ERO:  
**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. (Copies of Military Orders must either 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 (I.O.D.) pay for city police and firemen is attached to PA-8453 or PA-8879:  
**Statement:** Valid I.O.D. 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 would be entered listing the additional SP dependents’ information: Name, Age, Relationship, and Social Security Number.

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**Federal/State Electronic Filing Exclusions**

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

- \* Returns for any period other than January 1, 2005 to December 31, 2005
- \* 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-NRH - Nonresident Apportionment
- \* Form PA-40 KOZ - Pennsylvania Income Tax Keystone Opportunity Zone Return
- \* Prior year resident returns or multiple year returns
- \* Returns containing **federal schedules**
- \* Returns containing more than the allowable amounts of schedules, W-2s, W-2G, 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 edit requirements to ensure that the returns you send to the Department are error free and processed without delays.

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

- **Improper entry of Electronic Funds Withdrawal payment information** causes errors in the processing of payments for taxpayers who choose this option. If a taxpayer elects to pay their tax due with the Electronic Funds Withdrawal method, **it is important to verify the Routing Transit Number, the Depositor Account Number, payment amount and the payment date** for accuracy 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 of 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 (,) 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 (,) 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 6 • TRANSMITTING THE PENNSYLVANIA ELECTRONIC RETURN

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A PA electronic return can be transmitted either 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 Internal Revenue Service, as defined in Publication 1345.

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

### **Rejected Returns**

The IRS will ensure all data is present. Basic formatting edits will be performed. If the IRS identifies a condition on the state return data which will cause a rejection, the IRS will indicate this error with a code on the acknowledgment record and both the federal and state returns will be rejected. If a federal return is rejected, the accompanying PA return will also be rejected. **Note:** In some instances, the PA return will be able to be filed again without an IRS return attached.

Form 8453, U.S. Individual Income Tax Declaration for an IRS **e-file** Return, informs taxpayers that their returns may be rejected due to errors on their PA records and, consequently their federal return may be delayed. If the error can be corrected by the Electronic Return Originator (ERO), both the federal and PA records may be retransmitted to the IRS. If the PA or Federal returns cannot be corrected, the filer can, 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 (EMS). The PA acknowledgment is separate from the federal acknowledgment and the codes are different from those used by the IRS. For **State-Only** returns, PA will acknowledge these returns with the same codes as used for the Federal/State **e-file** returns. You should refer to your software instructions or contact your software representative for information regarding your responsibilities for accessing and retrieving state acknowledgments.

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**Acknowledgment of PA Electronic Return (Continued)**

Pennsylvania will provide the following electronic return acknowledgments: **Conditional Acceptance** (ACK Code = C); **Rejection** (ACK Code = R); **Duplicate DCN** (ACK Code = D); **Notification** (ACK Code = N); **Acceptance** (ACK Code = A).

A **Conditional Acceptance** acknowledgment indicates that the electronic return was received and accepted and will be processed to the Department's Personal Income Tax master file. The conditional acceptance does not indicate that the return has completed the master file processing.

A **Rejection** indicates that the entire electronic return has been 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 and the return remains rejected, 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

If the PA Department of Revenue needs additional information to process the return once on the master file, it will provide an electronic messaging **Notification** (ACK Code = N) identifying the information needed. When the additional information that had been requested is received, an **Acceptance** code (ACK Code = A) will be provided by the PA Department of Revenue. **(Detailed information is provided in Chapter 7 - Pennsylvania's Electronic Notification System and Acknowledgment Codes.)**

An **Acceptance** code (ACK Code = A) indicates a return has completed the master file processing and no additional information is needed.

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

## CHAPTER 7 • PENNSYLVANIA’S ELECTRONIC NOTIFICATION SYSTEM AND ACKNOWLEDGMENT CODES

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### **Electronic Notification System**

In order to reduce correspondence, improve customer service, and speed up return processing, the Department identified the top 12 reasons that electronic returns were unable to be processed as received. When additional information is needed to process an electronic return during master file processing, PA’s Electronic Notification System will generate an “N” code to the electronic transmitter. A three-digit number beginning with “9” will accompany the “N” notification code telling the ERO what is needed to process the return. In the event the information needed does not fall into one of the pre-defined notification codes, a generic “909” code will be sent. When a 909 code is received, the ERO should call PA’s **e-file** Help Desk to resolve the problem.

**To expedite processing, EROs may FAX the requested information to:  
(717) 772-4193 or (717) 787-2840.**

**or**

The information can be mailed to: PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
ELECTRONIC FILING SECTION  
PO BOX 280507  
HARRISBURG PA 17128-0507

**or**

Overnight mail service address: PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
FOURTH FLOOR STRAWBERRY SQUARE  
4TH & WALNUT STREETS  
HARRISBURG PA 17128

On the accounts where the Department receives the information requested through the “N” notification code system, an “A” acknowledgment code will be sent to the transmitter. The “A” code indicates that the additional information sent satisfies the Department’s review needs and that the return has processed through the master file system.

Pennsylvania’s Electronic Notification System was developed to allow EROs to fix problems with taxpayers’ accounts without the Department directly contacting the taxpayer. After analyzing the data from last year, the Department anticipates that EROs will be able to resolve at least 95 percent of the problems on **e-file** returns through this messaging system.

**If the Department does not receive a response to one of our predefined notification requests within 20 days, the taxpayer will be sent a letter for the needed information. Exception: If a 909 notification is not resolved within 10 days, a letter will be generated to the taxpayer.**

**Pennsylvania Acknowledgment and Messaging Notification Codes**

Ack Code	Error Code	Form	Field No.	Description
C				The electronic return was accepted by the PA Department of Revenue and will be forwarded for processing to the Personal Income Tax master file.
D				The electronic return was rejected because it has been assigned a Declaration Control Number (DCN) that is already associated with another return.
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. If the return is transmitted before April 17th, the Requested Payment Date cannot be later than April 17th. On April 17th and after, the Requested Payment Date must equal the current date.
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 can 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 and must be valid. Only the following values are valid in the Primary Suffix: JR, SR, I, II, III, IV, V, 1 <sup>ST</sup> , 2 <sup>ND</sup> , 3 <sup>RD</sup> , 4 <sup>TH</sup> and 5 <sup>TH</sup> .
R	005	PA-40	070-1	The Primary First Name is a required field. A hyphen is the only allowable 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 and must be valid. Only the following values are valid in the Spouse's Suffix: JR, SR, I, II, III, IV, V, 1 <sup>ST</sup> , 2 <sup>ND</sup> , 3 <sup>RD</sup> , 4 <sup>TH</sup> and 5 <sup>TH</sup> .

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	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 the Net Compensation, plus the Interest Income, the Dividend and Capital Gains Distribution Income, the Net Income or Loss from the Operation of a Business, Profession or Farm, the Net Gain or Loss from the Sale, Exchange or Disposition of Property, the Net Income or Loss from Rents, Royalties, Patents and Copyrights, the Estate and Trust Income and the Gambling and Lottery winnings. Only numbers that are 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 the Total PA Tax Withheld plus the Total Estimated Payments & Credits, the Tax Forgiveness Credit, the Resident Credit and the 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.
N	901	Sch. SP		Submit a copy of the first page of the taxpayer's federal return to verify dependent(s) shown on Schedule SP.
N	903	Sch. UE		Submit a letter, signed by the taxpayer's employer, to verify the amount of unreimbursed business expenses claimed were required as a condition of employment and that the employer did not reimburse the taxpayer. The letter must break down how each item is applicable to the taxpayer's occupation as described in the PA-40 booklet.
N	904	Sch. UE		Submit copies of dated receipts to verify the unreimbursed business expenses claimed.
N	905	PA-40		Submit a signed statement from the taxpayer's employer to verify the correct amount of PA personal income tax was withheld and the income was earned for PA purposes.
N	906	PA-40		Submit the authority section of the military orders directing the taxpayer to federal active duty outside of PA.

Ack Code	Error Code	Form	Field No.	Description
N	907	PA-40		Submit documentation from the department head or institution official explaining the scholarship, stipend, or grant award affirming that it is exempt from tax.
N	908	PA-40		Submit copies of cancelled checks or cancelled money orders (not receipts) submitted as estimated payments. In lieu of cancelled checks or money orders, send the document locator number (12-digit number starting with the last 2 digits of the tax year) stamped on the back of the cancelled checks.
N	909			Additional information is needed to process the return. Call the <b>e-file Help Desk</b> at (717) 787-4017 between the hours of 8:00 A.M. and 5:00 P.M. for details.
N	910	PA-40		In order to give credit for taxes paid to another state or country, the PA Department of Revenue needs a <b>signed copy</b> of the taxpayer's tax return exactly as filed with that state/country. A copy of the W-2(s) alone is not sufficient.
N	911	PA-40		The out-of-state return that was submitted to the PA Department of Revenue did not have the taxpayer's signature. Submit a <b>signed copy</b> of the other state's return as filed with that state.
N	912	PA-40		In order to determine eligibility for Tax Forgiveness, the total annual income must be provided. Please provide the PA Department of Revenue with the amount of income earned in another state or country while a non-resident of PA. If you had a spouse and he/she received similar income, please provide the same information for him/her.
N	913	PA-40		One of the taxpayers has an outstanding overdue support liability that may result in the offsetting of any refund from the joint return. The taxpayers will receive a notice in the mail and should respond directly to the PA Department of Revenue.
A				The return will be processed by the PA Department of Revenue. No additional information is needed.

## **CHAPTER 8 • FORM PA-8453**

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### **ERO Retention of PA-8453s**

If a taxpayer elects **not** to use the Federal Self-Select PIN, the Practitioner PIN or the PA return is filed without a Federal 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 addition, a percentage of PA-8453 forms will be randomly requested yearly for monitoring compliance.

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, which have been filed electronically for taxpayers, the ERO must send all PA-8453 forms that are 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  
ELECTRONIC FILING SECTION  
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.

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**Instructions for PA-8453 (Continued)**

**Declaration Control Number (DCN)** - The DCN 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, you must enter the taxpayer's correct 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)** - The RTN of the financial institution where the refund will be deposited, or the payment will be withdrawn, must be entered. The first two digits of the RTN must fall within the valid range of 01 through 12 or 21 through 32.

**Line 7 - Depositor Account Number (DAN)** - The DAN may contain up to 17 positions. 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 alphabetic, as well as numeric characters.

**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 the Electronic Funds Withdrawal to occur. If filed on or prior to April 17, 2006, the debit date can be no later than April 17, 2006. **For returns filed after April 17, 2006, the date must be the current date.**

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### **Instructions for PA-8453 (Continued)**

**Note:** If the taxpayer wants the refund directly deposited or the payment electronically withdrawn, be sure the corresponding box for Line 10 in Part III is checked.

#### ***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 if 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 9 • FORM PA-8879**

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### **Purpose of Form PA-8879**

Form PA-8879 must be completed by the taxpayer and retained by the Electronic Return Originator (ERO) if:

- The taxpayer authorizes the ERO to enter the taxpayer's Personal Identification Number (PIN) as the taxpayer's signature on the electronic tax return.
- 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, which have been filed electronically for taxpayers, the ERO must send all PA-8879 forms that are 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

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## **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)** - The DCN 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, you must enter the taxpayer's correct 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 10 • REFUND OPTIONS AND DIRECT DEPOSIT**

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### **Refund Options**

Taxpayers may elect to have their 2005 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 2006 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 Breast and Cervical Cancer Research Fund.

### **Direct Deposit**

The direct deposit option is available only for electronically filed refund returns for Tax Year 2005. Refunds by direct deposit are electronically transferred to the financial institution account indicated in the PA return record.

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

### **Requirements for Direct Deposit**

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

1. Taxpayers electronically file their returns.
2. Taxpayers provide acceptable proof of an established or existing account.

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### **Requirements for Direct Deposit (Continued)**

Internal Revenue Service **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 **neither** the direct deposit election, the RTN or DAN may be changed once a return has been acknowledged by the PA Department of Revenue.

Taxpayers usually receive refunds by direct deposit within three to four 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.  
**Note:** 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 11 • OPTIONS FOR PAYMENT OF BALANCE DUE**

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The taxpayer is responsible for submitting the payment due to the PA Department of Revenue by April 17, 2006. Taxpayers may elect to pay their tax in one of the following ways:

1. Authorizing a withdrawal from their 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 their 2005 PA Individual Income Tax booklet or the voucher letter they received.
3. Authorizing a credit card payment through Official Payments Corp. American Express, MasterCard, Discover/NOVUS and Visa are accepted.

Electronic Return Originators (EROs) must inform taxpayers that payment of taxes due must be made no later than April 17, 2006. If the taxpayer does not make full payment of income taxes due on or before April 17, an assessment will be sent requesting payment. The assessment will indicate the tax due, as well as interest and penalty for late payment of taxes due.

### ***Electronic Funds Withdrawal***

Electronic funds withdrawal is available for balance due returns for Tax Year 2005. Payments by electronic funds withdrawal are automatically and electronically transferred from the financial institution account indicated in the PA return record, as written on the PA-8453.

**NOTE:** The financial institution accounts from which the PA payment and the Internal Revenue Service payment are withdrawn may be different. Therefore, the state and federal routing transit numbers (RTN) and deposit account numbers (DAN) may be different.

**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 institution supports electronic funds withdrawal requests.

Taxpayers must specify the bank account from which they wish to have the balance paid and the date on which the debit will be made. This allows taxpayers to pay the balance as soon as the return is processed or delay it to a future date, not later than the return due date without extension. 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 17. The taxpayer does not have to do anything at a later date. For returns transmitted after April 17, 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, from taxpayers who elect to pay their balances due by electronic funds withdrawal should be careful to ensure that all the information needed for the electronic funds withdrawal request is included in the return. 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.

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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, Social Security Number (SSN), RTN, DAN and payment amount. Written requests can be faxed to (717) 772-4193 or (717) 787-2840 or e-mailed to [ra-achrevok@state.pa.us](mailto:ra-achrevok@state.pa.us).

### **Requirement for Electronic Funds Withdrawal**

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

Internal Revenue Service **Publication 1345** sets forth detailed eligibility requirements, responsibilities, and instructions governing tax preparers, transmitters, and EROs who 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 **neither** the electronic payment election, the RTN **nor** the DAN may 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 ACH Payment Date selected; or
3. Rejection by the taxpayer's financial institution.

**Note:** The PA Department of Revenue is not responsible when a financial institution refuses to honor an electronic payment.

The PA acknowledgment only 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.

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### **Checks or Money Orders**

A PA Individual Income Tax Payment Voucher, PA-V, is included in the taxpayer's 2005 Pennsylvania 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

**Note:** If your tax preparation software prints a PA-V facsimile approved by the PA 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 (1) the taxpayer's SSN, (2) "2005 PA-V" and (3) the taxpayer's daytime telephone number on the check or money order. If filing a joint return, enter the SSN shown first on the return. The Department will need the SSN to accurately apply the payment.

### **Credit Card Payments**

Taxpayers can pay their 2005 Personal Income Tax payment by credit card over the phone or the Internet. There is a 2.5 percent fee, charged by the service provider. The taxpayer will be notified of this fee before their payment is made. Payments made under \$40 will be charged a flat fee of \$1. American Express, MasterCard, Discover/NOVUS and Visa are accepted. To access this service, contact Official Payments at 1-800-272-9829 or visit [www.officialpayments.com](http://www.officialpayments.com). You can also access a link to Official Payments by visiting the Department of Revenue's e-Services Center site at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

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

### **E-Services Center**

Using the Revenue e-Services Center, taxpayers can pay their 2005 PA tax due using Electronic Funds Withdrawal. They will be prompted for their bank account information and the payment will be deducted from their account on the date specified. There is no charge for using this option. Access the Revenue e-Services Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

## CHAPTER 12 • RESPONSIBILITIES OF ELECTRONIC FILERS/ TRANSMITTERS/ELECTRONIC RETURN ORIGINATORS

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### **Compliance**

Electronic Return Originators (EROs) and transmitters must comply with the requirements and specifications set forth in the Internal Revenue Service 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 the taxpayer, including Form PA-8453. These documents must be supplied at the time the taxpayer signs Form PA-8453.

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

- A signed Form PA-8453 (only when applicable).
- A signed Form PA-8879 (only when applicable).
- PA copies of Form(s) W-2, W-2G and **1099-R**.
- Copy of Military Orders, scholarship, stipend, or grant documentation, City of Philadelphia Injured on Duty (I.O.D.) documentation (only 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 17, 2006.

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, which have been submitted for transmission to the IRS Andover Service Center from January 13, 2006, through October 20, 2006, whether or not the taxpayers have extensions of time to file. Any PA returns submitted after October 20, 2006, cannot process in our electronic filing system and must be filed as paper documents.

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### **Amending the Return Electronically**

Electronic Return Originators (EROs) and taxpayers that need to make changes after a return has been accepted, can now file an electronic **AMENDED** PA Personal Income Tax return, for the current year (Tax Year 2005) 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 regularly inquire concerning the status of returns transmitted. Transmitters must notify their EROs of the return's acceptance within two working days after 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, Electronic Filing Section, 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, 8:00 a.m. to 5:00 p.m., except holidays.

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**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**

You may order PA tax forms and publications by calling our toll-free 24-hour automated FACT & Information Line at 1-888-PATAXES (1-888-728-2937). Services for taxpayers with special hearing and/or speaking needs: 1-800-447-3020 (TT only). Address written requests to: PA Department of Revenue, Bureau of Administrative Services, Tax Forms Service Unit, 711 Gibson Blvd., Harrisburg, PA 17104-3200. All material will be mailed directly to you. Forms are also available from the PA Department of Revenue's Web site at **[www.revenue.state.pa.us](http://www.revenue.state.pa.us)**

For PA Department of Revenue Electronic Filing Publications, you may also call the Help Desk at (717) 787-4017.

## **CHAPTER 13 • PROCESSING DELAYS**

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

Taxpayers may call or visit the Department's Web site at **[www.revenue.state.pa.us](http://www.revenue.state.pa.us)** or our toll-free 24-hour automated FACT & Information Line at 1-888-PATAXES (1-888-728-2937) to check on the status of their refund.

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

Form PA-8453

PENNSYLVANIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

2005

For the year January 1 - December 31, 2005

Print or Type

Form fields for Social Security Numbers, Last Name, First Name, Home Address, City, State, and Zip Code.

The above information must be an exact duplicate of that on the electronic return.

Check Proper Filing Status: S Single, M Married, Filing Separate, J Married, Filing Joint, D Deceased, F Final Return, Daytime Telephone Number.

Part I Tax Return Information (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.)

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 that my refund be directly deposited as designated in Part II...
b. I do not want direct deposit of my refund or am not receiving a refund.
c. I authorize (1) the Pennsylvania Department of Revenue and its designated Financial Agents to initiate an Electronic Funds withdrawal entry...

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 liability and all applicable interest and penalties.

I declare that under penalties of perjury, I have compared the information on my return with the information I have provided to my electronic return originator and the amounts agree with the amounts on my 2005 PA Tax Return (Form PA-40).

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

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

ELECTRONIC RETURN ORIGINATORS (EROs) AND TAXPAYERS FILING FROM HOME PCs

KEEP THIS FORM (and the required attachments) FOR THREE YEARS.

Please DO NOT mail this form.

PENNSYLVANIA

# INSTRUCTIONS FOR PA-8453

## Filing of Form PA-8453

If a taxpayer elects **not** to use the Federal Self-Select PIN, or the 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 (3) years after the due date of the return, or the date the return was filed electronically, whichever date 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 PA Department of Revenue unless requested.**

**NOTE:** If the ERO or transmitter closes their business, they must mail all of the 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

Taxpayers filing electronically from home computers must keep the signed Form PA-8453 and supporting documents for three (3) years after the due date of the return, or the date the return was filed electronically, whichever date 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 Electronic Return Originator (ERO) to each 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, you must enter the taxpayer's correct Social Security Number and that of the spouse, if applicable. If a husband and wife use different last names, please separate the names as in the following example: Paul A. Smith and Joan A. Weston would be Smith, Paul A. and Joan A. Weston.

**The address must match the address 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 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 the Total Payment (Tax Due), from line 27, Form PA-40.

Taxpayers are responsible for submitting the payment due to the PA Department of Revenue by April 17, 2006. Taxpayers must use the preprinted PA Individual Income Tax Payment Voucher, PA-V.

*In the event the taxpayer does not have a preprinted voucher, the check or Money Order should be made payable to the PA Dept. of Revenue. The taxpayer's SSN, "2005 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 can elect to have their refund directly deposited or elect the electronic funds withdrawal method of payment 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) can 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 that the taxpayer wants the payment electronically withdrawn, but no later than April 17, 2006, if filed on or before April 17, 2006.

**CAUTION:** *The account cannot include the name of any other person unless the taxpayer's filing status on the return is married filing joint 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 for this reason.

To be eligible for direct deposit or electronic funds withdrawal, taxpayers must provide proof of

account ownership to their 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 of the financial institution, and the DAN preprinted on it.

For accounts that are 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 account identification card, showing the RTN of the bank or institution where the account is located. A deposit slip should not be used to verify the RTN and 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 and ask for the correct RTN for direct deposit or electronic funds withdrawal.

**NOTE:** *Some financial institutions may not accept direct deposits into accounts that are 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 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, social security number, routing transit number (RTN), depositor account number (DAN) and payment amount. Written requests can be faxed to (717) 772-4193 or (717) 787-2840 or e-mailed to [ra-achrevok@state.pa.us](mailto:ra-achrevok@state.pa.us).

**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 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 along 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 _____
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Spouse's Name _____	Spouse's Social Security Number _____
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**PART I Tax Return Information – Tax Year Ending December 31, 2005 (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 that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements of my 2005 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 (1) the Pennsylvania Department of Revenue and its designated Financial Agents to initiate an Electronic Funds withdrawal (Direct Debit) entry to my financial institution account designated in the electronic portion of my 2005 Pennsylvania Personal Income Tax Return for my Pennsylvania taxes owed, and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive conditional information necessary to answer inquiries and resolve issues related to my payment. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: (check one box only)**

- I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature on my tax year 2005 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2005 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 2005 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2005 electronically filed income tax return.

Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

**Practitioner PIN Program Participants Only – Continue Below**

**PART III Certification and Authentication – Practitioner PIN Program**

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 that the above numeric entry is my PIN, which is my signature on the tax year 2005 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that 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 (3) years.  
 DO NOT SUBMIT THIS FORM TO PENNSYLVANIA**

# PA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
<b>ADAMS</b>		<b>BERKS</b>		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	Steelton Highspire	22800
Fairfield Area	.01305	Brandywine Heights Area	.06085	<b>CENTRE</b>		Susquehanna Township	22830
Gettysburg Area	.01375	Conrad Weiser Area	.06110	Bald Eagle Area	14100	Susquehanna	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
		Fleetwood Area	.06250	Penns Valley Area	14700		
<b>ALLEGHENY</b>		Governor Mifflin	.06300	Philipsburg-Osceola Area	17700	<b>DELAWARE</b>	
Allegheny Valley	.02060	Hamburg Area	.06350	State College Area	14800	Chester Upland	23123
Avonworth	.02075	Kutztown Area	.06400	Tyrone Area	07800	Chichester	23130
Baldwin Whitehall	.02110	Muhlenberg Township	.06550	<b>CHESTER</b>		Garret Valley	23410
Bethel Park	.02125	Oley Valley	.06650	Avon Grove	15050	Haverford Township	23450
Brentwood Borough	.02145	Reading	.06700	Coatesville Area	15190	Interboro	23510
Carlynton	.02160	Schuylkill Valley	.06750	Downingtown Area	15200	Marple Newtown	23550
Chartiers Valley	.02175	Tulpehocken Area	.06800	Great Valley	15350	Penn-Delco	23690
Clairton City	.02190	Twin Valley	.06810	Kennett Consolidated	15400	Radnor Township	23760
Cornell	.02210	Upper Perkiomen	.46860	Octorara Area	15650	Ridley	23770
Deer Lakes	.02225	Wilson	.06910	Owen J. Roberts	15660	Rose Tree Media	23790
Duquesne City	.02250	Wyomissing	.06935	Oxford Area	15670	Southeast Delco	23840
East Allegheny	.02280	<b>BLAIR</b>		Phoenixville Area	15720	Springfield	23850
Elizabeth Forward	.02315	Altoona Area	.07050	Spring Ford Area	46730	Unionville-Chadds Ford	15850
Fort Cherry	.63240	Bellwood Antis	.07100	Tredyffrin Easttown	15780	Upper Darby	23945
Fox Chapel Area	.02391	Claysburg-Kimmel	.07150	Twin Valley	06810	Wallingford Swarthmore	23960
Gateway	.02410	Hollidaysburg Area	.07350	Unionville-Chadds Ford	15850	West Chester Area	15900
Hampton Township	.02460	Spring Cove	.07750	West Chester Area	15900	William Penn	23965
Highlands	.02475	Tyrone Area	.07800	<b>CLARION</b>			
Keystone Oaks	.02500	Williamsburg Community	.07900	Allegheny Clarion Valley	16030	<b>ELK</b>	
McKeesport Area	.02600	<b>BRADFORD</b>		Armstrong	03085	Brockway Area	33070
Montour	.02630	Athens Area	.08050	Clarion Area	16120	Forest Area	27200
Moon Area	.02634	Canton Area	.08100	Clarion-Limestone Area	16170	Johnsonburg Area	24350
Mount Lebanon	.02640	Northeast Bradford County	.08300	Keystone	16650	Kane Area	42230
North Allegheny	.02685	Sayre Area	.08600	North Clarion County	16750	Ridgway Area	24600
Northgate	.02687	Towanda Area	.08650	Redbank Valley	16800	Saint Marys Area	24800
North Hills	.02690	Troy Area	.08665	Union	16900		
Penn Hills	.02735	Wyalusing Area	.08900	<b>CLEARFIELD</b>		<b>ERIE</b>	
Penn-Trafford	.65710	<b>BUCKS</b>		Clearfield Area	17100	Corry Area	25145
Pine-Richland	.02100	Bensalem Township	.09100	Curwensville Area	17180	Erie City	25260
Pittsburgh	.02745	Bristol Borough	.09130	Dubois Area	17200	Fairview	25330
Plum Borough	.02750	Bristol Township	.09135	Glendale	17300	Fort LeBoeuf	25355
Quaker Valley	.02775	Centennial	.09200	Harmony Area	17350	General McLane	25390
Riverview	.02820	Central Bucks	.09210	Moshannon Valley	17500	Girard	25405
Shaler Area	.02830	Council Rock	.09235	Philipsburg-Osceola Area	17700	Harbor Creek	25435
South Allegheny	.02865	Easton Area	.48330	Purchase Line	32730	Iroquois	25655
South Fayette Township	.02870	Morrisville Borough	.09720	West Branch Area	17900	Millcreek Township	25760
South Park	.02875	Neshaminy	.09750	<b>CLINTON</b>		North East	25830
Steel Valley	.02883	New Hope Solebury	.09760	Jersey Shore Area	41400	Northwestern	25850
Sto-Rox	.02885	North Penn	.46570	Keystone Central	18360	Union City Area	25910
Upper Saint Clair Township	.02920	Palisades	.09800	West Branch Area	17900	Wattsburg Area	25970
West Allegheny	.02940	Pennridge	.09810	<b>COLUMBIA</b>		<b>FAYETTE</b>	
West Jefferson Hills	.02955	Pennsbury	.09820	Benton Area	19100	Albert Gallatin Area	26030
West Mifflin Area	.02960	Quakertown Community	.09840	Berwick Area	19110	Belle Vernon Area	65060
Wilkesburg Borough	.02980	Souderton Area	.46710	Bloomsburg Area	19120	Brownsville Area	26080
Woodland Hills	.02990	<b>BUTLER</b>		Central Columbia	19150	Connellsville Area	26130
		Allegheny Clarion Valley	16030	Millville Area	19500	Frazier	26290
<b>ARMSTRONG</b>		Butler Area	10125	Mount Carmel Area	49510	Laurel Highlands	26400
Allegheny Clarion Valley	16030	Freeport Area	03305	North Schuylkill	54500	Southmoreland	65750
Apollo-Ridge	03060	Karns City Area	10360	Southern Columbia Area	19750	Uniontown Area	26800
Armstrong	03085	Mars Area	10500	<b>CRAWFORD</b>		<b>FOREST</b>	
Freeport Area	03305	Moniteau	10535	Conneaut	20103	Forest Area	27200
Karns City Area	10360	Seneca Valley	10790	Corry Area	25145	<b>FRANKLIN</b>	
Kiski Area	65440	Slippery Rock Area	10750	Crawford Central	20135	Chambersburg Area	28130
Leechburg Area	03450	South Butler County	10780	Jamestown Area	43360	Fannett-Metal	28200
Redbank Valley	16800	<b>CAMBRIA</b>		Penncrest	20470	Greencastle-Antrim	28300
		Blacklick Valley	11060	Titusville Area	61720	Shippensburg Area	21800
<b>BEAVER</b>		Cambria Heights	11120	Union City Area	25910	Tuscarora	28600
Aliquippa Borough	04050	Central Cambria	11130	<b>CUMBERLAND</b>		Waynesboro Area	28900
Ambridge Area	04070	Conemaugh Valley	11140	Big Spring	21050	<b>FULTON</b>	
Beaver Area	04120	Ferndale Area	11200	Camp Hill	21100	Central Fulton	29130
Big Beaver Falls Area	04150	Forest Hills	11220	Carlisle Area	21110	Forbes Road	29230
Blackhawk	04160	Glendale	17300	Cumberland Valley	21160	Southern Fulton	29750
Center Area	04190	Greater Johnstown	11250	East Pennsboro Area	21250	<b>GREENE</b>	
Ellwood City Area	37200	Northern Cambria	11450	Mechanicsburg Area	21650	Carmichaels Area	30130
Freedom Area	04285	Penn Cambria	11600	Shippensburg Area	21800	Central Greene	30140
Hopewell Area	04410	Portage Area	11630	South Middleton	21830	Jefferson-Morgan	30350
Hopewell Area	04410	Richland	11650	West Shore	21900	Southeastern Greene	30650
Midland Borough	04530	Westmont Hilltop	11850	<b>DAUPHIN</b>		West Greene	30850
Monaca	04545	Windber Area	56910	Central Dauphin	22140	<b>HUNTINGDON</b>	
New Brighton Area	04565	<b>CAMERON</b>		Derry Township	22175	Huntingdon Area	31250
Riverside Beaver County	04585	Cameron County	12270	Halifax Area	22250	Juniata Valley	31280
Rochester Area	04690	<b>CARBON</b>		Harrisburg City	22275	Mount Union Area	31600
South Side Area	04740	Hazleton Area	40330	Lower Dauphin	22400	Southern Huntingdon County	31750
Western Beaver County	04930	Jim Thorpe Area	13500	<b>MIDDLEBURGH</b>		Tussey Mountain	05800
		Lehigh Area	13550			Tyrone Area	07800

# PA SCHOOL DISTRICTS & CODES BY COUNTY

SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE	SCHOOL DISTRICT	CODE
<b>INDIANA</b>							
Apollo-Ridge	03060	Dallas	40160	Easton Area	48330	<b>UNION</b>	
Armstrong	03085	Greater Nanticoke Area	40260	Nazareth Area	48480	Lewisburg Area	60400
Blairsville-Saltsburg	32110	Hanover Area	40300	Northampton Area	48490	Mifflinburg Area	60500
Harmony	17350	Hazleton Area	40330	Northern Lehigh	39450	Milton Area	49500
Homer Center	32330	Lake-Lehman	40390	Pen Argyl Area	48560	Warrior Run	49800
Indiana Area	32370	Northwest Area	40600	Saucon Valley	48600		
Marion Center Area	32520	Pittston Area	40660	Wilson Area	48860		
Penns Manor Area	32630	Wilkes-Barre Area	40885			<b>VENANGO</b>	
Punxsutawney Area	33800	Wyoming Area	40920	<b>NORTHUMBERLAND</b>		Allegheny Clarion Valley	16030
Purchase Line	32730	Wyoming Valley West	40930	Danville Area	47180	Cranberry Area	61130
United	32800			Line Mountain	49350	Forest Area	27200
		<b>LYCOMING</b>		Milton Area	49500	Franklin Area	61220
<b>JEFFERSON</b>		Canton Area	08100	Mount Carmel Area	49510	Oil City Area	61620
Brockway Area	33070	East Lycoming	41200	Shamokin Area	49650	Penncrest	20470
Brookville Area	33080	Jersey Shore Area	41400	Shikellamy	49660	Titusville Area	61720
Clarion-Limestone Area	16170	Loyalsock Township	41420	Southern Columbia Area	19750	Valley Grove	61860
Dubois Area	17200	Montgomery Area	41500	Warrior Run	49800		
Punxsutawney Area	33800	Montoursville Area	41510			<b>WARREN</b>	
		Muncy	41530	<b>PERRY</b>		Corry Area	25145
<b>JUNIATA</b>		South Williamsport Area	41610	Fannett-Metal	28200	Titusville Area	61720
Greenwood	50300	Southern Tioga	59700	Greenwood	50300	Warren County	62830
Juniata County	34360	Wellsboro Area	59850	Newport	50400		
		Williamsport Area	41720	Susquenita	50600	<b>WASHINGTON</b>	
				West Perry	50800	Avella Area	63050
<b>LACKAWANNA</b>		<b>MCKEAN</b>				Bentworth	63090
Abington Heights	35030	Bradford Area	42080	<b>PHILADELPHIA</b>		Bethlehem-Center	63100
Carbondale Area	35130	Kane Area	42230	Philadelphia City	51500	Brownsville Area	26080
Dunmore	35220	Oswayo Valley	53750			Burgettstown Area	63120
Forest City Regional	58300	Otto-Eldred	42600	<b>PIKE</b>		California Area	63150
Lackawanna Trail	66500	Port Allegany	42630	Delaware Valley	52200	Canon-McMillan	63170
Lakeland	35460	Smethport Area	42750	East Stroudsburg Area	45200	Charlertoi	63180
Mid Valley	35550			Wallenpaupack Area	64830	Chartiers-Houston	63190
North Pocono	35650	<b>MERCER</b>				Fort Cherry	63240
Old Forge	35660	Commodore Perry	43130	<b>POTTER</b>		McGuffey	63390
Riverside	35700	Crawford Central	20135	Austin Area	53030	Peters Township	63650
Scranton City	35740	Farrell Area	43250	Coudersport Area	53130	Ringgold	63700
Valley View	35840	Greenville Area	43280	Galeton Area	53280	Trinity Area	63800
		Grove City Area	43290	Keystone Central	18360	Washington	63880
<b>LANCASTER</b>		Hermitage	43330	Northern Potter	53550		
Cocalico	36130	Jamestown Area	43360	Oswayo Valley	53750	<b>WAYNE</b>	
Columbia Borough	36150	Lakeview	43390	Port Allegany	42630	Forest City Regional	58300
Conestoga Valley	36170	Mercer Area	43500			North Pocono	35650
Donegal	36220	Reynolds	43530	<b>SCHUYLKILL</b>		Susquehanna Community	58650
Eastern Lancaster County	36230	Sharon City	43560	Blue Mountain	54080	Wallenpaupack Area	64830
Elizabethtown Area	36240	Sharpville Area	43570	Hazleton Area	40330	Wayne Highlands	64870
Ephrata Area	36260	West Middlesex Area	43750	Mahanoy Area	54450	Western Wayne	64890
Hempfield	36310	Wilmington Area	37800	Minersville Area	54470		
Lampeter-Strasburg	36360			North Schuylkill	54500	<b>WESTMORELAND</b>	
Lancaster	36400	<b>MIFFLIN</b>		Panther Valley	13660	Belle Vernon Area	65060
Manheim Central	36440	Mifflin County	44460	Pine Grove Area	54600	Blairsville-Saltsburg	32110
Manheim Township	36450	Mount Union Area	31600	Pottsville Area	54610	Burrell	65070
Octorara Area	15650			Saint Clair Area	54680	Derry Area	65160
Penn Manor	36520	<b>MONROE</b>		Shenandoah Valley	54720	Franklin Regional	65260
Pequea Valley	36530	East Stroudsburg Area	45200	Schuylkill Haven Area	54730	Greater Latrobe	65310
Solanco	36700	Pleasant Valley	45520	Tamaqua Area	54760	Greensburg Salem	65320
Warwick	36900	Pocono Mountain	45540	Tri-Valley	54780	Hempfield Area	65380
		Stroudsburg Area	45600	Williams Valley Area	54880	Jeannette City	65410
<b>LAWRENCE</b>		<b>MONTGOMERY</b>				Kiski Area	65440
Blackhawk	04160	Abington	46030	<b>SNYDER</b>		Leechburg Area	03450
Ellwood City Area	37200	Boyerstown Area	06075	Mid-West	55500	Ligonier Valley	65490
Laurel	37400	Bryn Athyn Borough	46050	Selinsgrove Area	55710	Monessen City	65580
Mohawk Area	37500	Cheltenham Township	46130			Mount Pleasant Area	65590
Neshannock Township	37520	Colonial	46160	<b>SOMERSET</b>		New Kensington-Arnold	65630
New Castle Area	37530	Hatboro-Horsham	46360	Berlin Brothersvalley	56100	Norwin	65650
Shenango Area	37620	Jenkintown	46380	Conemaugh Township Area	56180	Penn-Trafford	65710
Union Area	37700	Lower Merion	46450	Meyersdale Area	56520	Southmoreland Area	65750
Wilmington Area	37800	Lower Moreland Township	46460	North Star	56550	Yough	65890
		Methacton	46530	Rockwood Area	56630		
<b>LEBANON</b>		Norristown Area	46560	Salisbury-Elk Lick	56700	<b>WYOMING</b>	
Annville-Cleona	38030	North Penn	46570	Shade-Central City	56720	Elk Lake	58250
Cornwall-Lebanon	38130	Perkiomen Valley	46610	Shanksville-Stonycreek	56740	Lackawanna Trail	66500
Eastern Lebanon County	38230	Pottsgrove	46630	Somerset Area	56770	Lake-Lehman	40390
Lebanon	38460	Pottstown	46640	Turkeyfoot Valley Area	56840	Tunkhannock Area	66750
Northern Lebanon	38500	Souderton Area	46710	Windber Area	56910	Wyalusing Area	08900
Palmyra Area	38530	Springfield Township	46720			Wyoming Area	40920
		Spring-Ford Area	46730	<b>SULLIVAN</b>			
<b>LEHIGH</b>		Upper Dublin	46830	Sullivan County	57630	<b>YORK</b>	
Allentown City	39030	Upper Merion Area	46840			Central York	67130
Bethlehem Area	48100	Upper Moreland Township	46850	<b>SUSQUEHANNA</b>		Dallastown Area	67160
Catasauqua Area	39130	Upper Perkiomen	46860	Blue Ridge	58100	Dover Area	67180
East Penn	39230	Wissahickon	46930	Elk Lake	58250	Eastern York	67220
Northern Lehigh	39450			Forest City Regional	58300	Hanover Public	67280
Northwestern Lehigh	39460	<b>MONTOUR</b>		Montrose Area	58450	Northeastern	67440
Parkland	39510	Danville Area	47180	Mountain View	58460	Northern York County	67460
Salisbury Township	39560	Warrior Run	49800	Susquehanna Community	58650	Red Lion Area	67550
Southern Lehigh	39570					South Eastern	67620
Whitehall-Coplay	39780	<b>NORTHAMPTON</b>		<b>TIOGA</b>		South Western	67640
		Bangor Area	48080	Canton Area	08100	Southern York County	67650
<b>LUZERNE</b>		Bethlehem Area	48100	Galeton Area	53280	Spring Grove Area	67670
Berwick Area	19110	Catasauqua Area	39130	Northern Tioga	59600	West Shore	21900
Crestwood	40140			Southern Tioga	59700	West York Area	67850
				Wellsboro Area	59850	York City	67900
						York Suburban	67940