



Handbook for Electronic Filers
of Pennsylvania
Individual Income Tax Returns
for Tax Year **2006**



CLICK. ZIP. FAST ROUND TRIP.

Pennsylvania Department of Revenue
Publication PA-1345 (10-06)

CHAPTER	TOPIC	PAGE
	CALENDAR . . . . .	.1
	INTRODUCTION . . . . .	.2
	PUBLICATIONS . . . . .	.3
1	CHANGES FOR TAX YEAR 2006 . . . . .	.4-5
	PA Acknowledgment Codes for Tax Year 2006	
	PA Schedule Changes and Additions	
	Tax Professional e-Services Center	
	New Applicants	
2	FEDERAL/STATE <i>e-file</i> . . . . .	.6-7
	2005 Tax Year Results	
	How Federal/State <i>e-file</i> Works	
	Who Can Participate	
	Out-Of-State & Foreign Tax Credit Returns	
3	PA’s ACCEPTANCE PROCESS . . . . .	.8
4	FILING AN ELECTRONIC RETURN . . . . .	.9-14
	Pennsylvania Electronic Return	
	Completed Documents to be Retained by ERO/Statement Schedule	
	PA Accepts the Federal Self-Select PIN and Practitioner PIN	
	Extension of Time to File	
	Exclusions from Electronic Filing	
	Common Errors to Avoid	
5	TRANSMITTING THE PA ELECTRONIC RETURN . . . . .	.15-20
	Rejected Returns	
	Acknowledgment of Pennsylvania Electronic Returns	
	Pennsylvania Acknowledgment Codes	
6	FORM PA-8453 . . . . .	.21-23
7	FORM PA-8879 . . . . .	.24-25
8	REFUND OPTIONS AND DIRECT DEPOSIT . . . . .	.26-27
	Requirements for Direct Deposit	
	Preparing Taxpayers for Pennsylvania Direct Deposit	

CHAPTER	TOPIC	PAGE
9	OPTIONS FOR PAYMENT OF BALANCE DUE	28-30
	Electronic Funds Withdrawal	
	Revoking the Electronic Funds Withdrawal Authorization	
	Requirement for Electronic Funds Withdrawal	
	Preparing Taxpayers for PA Electronic Funds Withdrawal	
	Checks or Money Orders	
	Credit Card Payments	
10	RESPONSIBILITIES OF ELECTRONIC FILERS/TRANSMITTERS/EROs	31-33
	Compliance	
	Timeliness of Filing	
	Deadline for Filing	
	Amending the Return Electronically	
	Acknowledgment of Pennsylvania Returns	
	Telephone Numbers and Addresses	
	Forms Ordering	
11	PROCESSING DELAYS	34
	APPENDIX	35-39
	PA-8453	
	PA-8879	
	PA School Districts & Codes by County	

PENNSYLVANIA'S ELECTRONIC FILING CALENDAR

For Tax Year January 1, 2006 to December 31, 2006

Begin IRS/Pennsylvania Software TestingNovember 9, 2006

End IRS/Pennsylvania Software TestingJanuary 12, 2007

Begin Transmitting Returns to IRS/PA
Department of RevenueJanuary 12, 2007

Last Date to Transmit Pennsylvania Returns
ElectronicallyOctober 20, 2007

INTRODUCTION

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

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

This document provides Electronic Return Originators (EROs) and transmitters with the information needed to 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 2006**, 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

PUBLICATIONS

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

INTERNAL REVENUE SERVICE PUBLICATIONS

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

Publication 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 2006)

Publication 1436 - Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2006)

PENNSYLVANIA DEPARTMENT OF REVENUE PUBLICATIONS

Publication PA-1345 - Pennsylvania Handbook for Electronic Filers of Pennsylvania Individual Income Tax Returns (Tax Year 2006)

Publication PA-1346 - Pennsylvania Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2006)

Publication PA-1436 - Pennsylvania Test Package for Federal/State *e-file* (Tax Year 2006)

CHAPTER 1 • CHANGES FOR TAX YEAR 2006

PA Acknowledgment Codes for Tax Year 2006

The Department will generate an “**A**” code (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 Department is unable to upload a return to our master file processing system, the Department will generate an “**R**” code (Rejection) 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.

If the return has been assigned a Declaration Control Number (DCN), a Primary Social Security Number and/or a Secondary Social Security Number that is the same as a number that was previously assigned to another return, the Department will generate a “**D**” code (Duplicate).

PA Schedule Changes and Additions

PA Schedule O – Other Deductions - PA law now allows three deductions against income. Deductions are allowed for: Medical Savings Account contributions, Health Savings Account contributions, and IRC Section 529 Tuition Account Program contributions. If any of these contributions are made, the taxpayer must fill out the PA Schedule O and a code must be entered on the PA-40 for the type of deduction being claimed. The Department will accept one schedule electronically with a PA return.

PA Schedule G-S and G-L - Resident Credit - The former PA Schedule G is now two forms for claiming a credit for taxes paid to another state or country. PA Schedule G-S is the shorter version of the form and is intended for taxpayers who only have PA taxable compensation that is also subject to tax in other states or countries or PA taxable interest or dividend income that is also subject to tax in other countries from foreign sources. If a taxpayer needs to claim a resident credit on any other classes of income subject to tax in another state or country, they must file a PA Schedule G-L.

The Department will accept up to 20 Schedules G-S and G-L with an electronic return. In addition, a copy of the taxpayer’s out-of-state return must be faxed to the Department within 15 days from the date the electronic return was accepted. The returns may be faxed to (717) 705-6651.

PA Schedule D – Sale, Exchange or Disposition of Property - The amount of schedules accepted has increased from 30 to 50 occurrences per return.

PA Schedule A and B –Interest and Dividends –The amount of schedules accepted has increased from 10 to 40 occurrences per return.

TAX PROFESSIONAL E-SERVICES CENTER COMING IN 2007

Responding to the valuable insights gained from its survey of tax professionals, the Department of Revenue is excited about the expansion of its Web site. Pennsylvania Tax Professionals, like you, can now manage your business online more efficiently with the addition of the department's "Tax Professional e-Services Center". The Tax Professional e-Services Center organizes most of the information and services that you need in one place and most importantly, will soon include access to your clients' Pennsylvania Personal Income Tax data.

You need to have filed your client's Pennsylvania Personal Income Tax returns through the Fed/State e-file program. In addition, you must indicate on those returns that a Power of Attorney (POA) has been granted. The Center will require a one-time easy registration process to access this information. To register, you need an approved PA e-Signature on file, your federal Preparer Tax Identification Number (PTIN) and an Electronic Filing Identification Number (EFIN). If you do not have a PA e-Signature, you can obtain one on the department's e-Services Web site.

The enhancement to the Center will enable you to:

- Check the status of your client's PA income tax returns and refunds;
- View all notices that your client receives;
- View estimated payments and credits; and
- Evaluate the tax return summary

Watch for future correspondence from the department with additional information on this system, its capabilities and specific details on how to get started.

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. For questions concerning the submission or processing of Forms 8633, the Andover Service Center's toll-free number is 1-800-691-1894.

Change to ERO Registration For Tax Year 2006

Starting in November 2006, the Department will no longer require approved Electronic Return Originators (ERO) to register separately for electronic filing in Pennsylvania. The Department will obtain ERO information from the Internal Revenue Service. Once an ERO has been approved to file with the IRS, they are automatically approved to file with the Department as well.

CHAPTER 2 • FEDERAL/STATE *e-file*

2005 Tax Year Results

The PA Department of Revenue received more than **2 million** electronic returns in tax year 2005 through the Federal/State *e-file* program. Of the 2 million returns filed, more than 448,000 returns were filed from a taxpayer's home computer. Once again, the number of EROs filing returns increased for tax year 2005. While 9,611 EROs were registered to *e-file* for tax year 2004, an additional 2,930 EROs registered to file returns for tax year 2005.

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 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.

Out-of-State Credit & Foreign Tax Credit Returns for 2006

The PA Department of Revenue's **e-file** program accepts returns claiming credit for taxes paid to other states or countries (Line 23, PA-40). In order for a taxpayer to receive credit for taxes paid to another state or country, a PA Schedule G-S, PA Schedule G-L and/or a PA Schedule RK-1 must be completed and submitted with the taxpayer's electronic return. In addition, a 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) 705-6651**, 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 copy of the other state or country's return.

CHAPTER 3 • PENNSYLVANIA'S ACCEPTANCE PROCESS

The PA Department of Revenue will recognize the federal acceptance process for the 2006 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) 772-9310

Federal/State **e-file** software testing begins November 9, 2006, and ends January 12, 2007. 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 4 • FILING AN ELECTRONIC RETURN

The filing of an electronic return will consist of the electronic transmission of data and supporting paper documents. The paper documents contain information which cannot be transmitted electronically, such as the taxpayer's signature. These documents are 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 (40 schedules or less)
- PA Schedule B - Dividends (40 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 (50 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-S - Out-of-State Credit (Short Form) (20 schedules or less)
- PA Schedule G-L - Out-of-State Credit (Long Form) (20 schedules or less)
- PA Schedule J - Estate & Trust Income (2 schedules or less)
- PA Schedule W-2S - Wage Statement Summary (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 O (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)

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.

PA Accepts the Federal Self-Select PIN and Practitioner PIN

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

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

Amended returns are excluded from using the Federal Self-Select PIN as a valid signature.

Extension of Time to File

The Department will grant up to a six-month extension of time for filing a PA income tax return. Unless the taxpayer is outside the United States, the Department will not grant an extension for more than six months. An extension of time for filing will not extend the time for paying the tax.

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

1. If the taxpayer owes income tax on their PA tax return, they must:
 - Pay by check with a timely Application for Extension of Time to File (Form REV-276), or
 - Pay by Electronic Funds Withdrawal and have the extension payment deducted from their bank account. The taxpayer can visit the Revenue e-Services Center at www.revenue.state.pa.us to arrange a payment. They do not need to mail in the Form REV-276, or
 - Pay by credit card. The taxpayer can visit the Revenue e-Services Center at www.revenue.state.pa.us to pay by credit card over the Internet. They may also pay by credit card using the telephone by calling 1-800-2PAYTAX(272-9829). They do not need to mail in the Form REV-276. This option is not available if the taxpayer has never filed a Pennsylvania Personal Income Tax return or made an estimated payment prior to making the request for an extension and payment via this method.
2. If the taxpayer has an approved extension for filing their federal income tax return, and they do not owe PA income tax on their 2006 tax return, the Department will grant them the same extension for filing their PA tax return. They do not have to submit a PA Form REV-276 or Federal Form 4868 before the due date.
3. If they do not have an extension for filing their Federal income tax return, the taxpayer should request an extension on Form REV-276, and file it in sufficient time for the Department to consider and act upon it prior to the return due date.

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

PA Department of Revenue
Bureau of Individual Taxes
PO Box 280507
Harrisburg, PA 17128-0504

When Filing the PA tax return:

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

Federal/State Electronic Filing Exclusions

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

- * Returns for any period other than January 1, 2006 to December 31, 2006
- * 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 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 5 • TRANSMITTING THE PENNSYLVANIA ELECTRONIC RETURN

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 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.

Acknowledgment of PA Electronic Return (Continued)

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

A **Rejection or Duplicate** (ACK Code = R or D) 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

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

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

Pennsylvania Acknowledgment Codes

Ack Code	Error Code	Form	Field No.	Description
A				The electronic return was accepted by the PA Department of Revenue and will be forwarded for processing to the Personal Income Tax master file.
R	001	PA-40	024 030 035 040 048	When a Direct Deposit or Electronic Funds Withdrawal indicator is present, the following fields must be greater than zero: state routing transit number, state deposit account number and type of account.
R	002	PA-40	024 027 305-1	If the Electronic Funds Withdrawal indicator is present, then the Requested Payment Date is required. The Requested Payment Date cannot be earlier than the current date. 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 ST , 2 ND , 3 RD , 4 TH and 5 TH .
R	005	PA-40	070-1	The Primary First Name is a required field. A hyphen is the only 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 ST , 2 ND , 3 RD , 4 TH and 5 TH .

Ack Code	Error Code	Form	Field No.	Description
R	007	PA-40	075 077	Address Line 1 is a required field if a Foreign Street Address is not present. Periods (.) and commas (,) are not permitted in Address Line 1. More than one space cannot exist between characters in Address Line 1.
R	008	PA-40	085 087	The City is a required field if the Foreign City or Province is not present. Only the following characters are permitted in the city: Alpha, Hyphens (-), and Ampersands (&). The City must be left justified.
R	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.
R	034	PA-40	400 405 410	The adjusted PA Taxable Income must equal the Total PA Taxable Income minus the Other Deductions.
R	035	PA-40	365	Interest Income must be greater than or equal to zero.
R	036	PA-40	370	Dividend and Capital Gains Distribution Income be greater than or equal to zero.
R	037	PA-40	390	Estate or Trust Income must be greater than or equal to zero.
R	038	PA-40	395	Gambling and Lottery Winnings must be greater than or equal to zero.
D	039	PA-40	003	A return for the Primary Social Security Number (SSN) has previously been electronically filed.
D	040	PA-40	055	A return for the Secondary SSN has previously been electronically filed.
D	041	PA-40	020	The electronic return has been assigned a Declaration Control Number (DCN) that is already associated with another return.

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 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.

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, 2007, the debit date can be no later than April 17, 2007. **For returns filed after April 17, 2007, the withdrawal date must be the current date.**

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 7 • FORM PA-8879

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

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 8 • REFUND OPTIONS AND DIRECT DEPOSIT

Refund Options

Taxpayers may elect to have their 2006 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 2007 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 2006. 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.

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 not 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 9 • OPTIONS FOR PAYMENT OF BALANCE DUE

The taxpayer is responsible for submitting the payment due to the PA Department of Revenue by April 17, 2007. 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 2006 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, 2007. 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 2006. Payments by electronic funds withdrawal are automatically and electronically transferred from the financial institution account indicated in the PA return record.

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. 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.

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) 772-9310 or e-mailed to 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 EFW 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.

Checks or Money Orders

A PA Individual Income Tax Payment Voucher, PA-V, is included in the taxpayer's 2006 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 last four digits of the taxpayer's SSN, (2) "2006 PA-V" and (3) the taxpayer's daytime telephone number on the check or money order. If filing a joint return, enter the last four digits of the SSN shown first on the return. The Department will need the last four digits of the SSN to accurately apply the payment.

Credit Card Payments

Taxpayers can pay their 2006 Personal Income Tax payment by credit card over the phone or the Internet. There is a 2.49 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. 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.

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.

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

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, 2007.

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 12, 2007, through October 20, 2007, whether or not the taxpayers have extensions of time to file. Any PA returns submitted after October 20, 2007, cannot process in our electronic filing system and must be filed as paper documents.

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 2006) 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.

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 e-mailing ra-forms@state.pa.us or 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**

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

PA Tax Update e-Newsletter

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

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

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

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

CHAPTER 11 • PROCESSING DELAYS

The PA Department of Revenue will make every effort to process refunds for electronic returns within 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 e-Services Center at **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

2006

For the year January 1 - December 31, 2006

Print or Type

Form fields for Social Security Number, Last Name, First Name, Home Address, City, Town, or Post Office, State, and ZIP Code.

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

Check Proper Filing Status: S [] Single, J [] Married, Filing Joint, D [] Deceased, F [] Final Return, M [] Married, Filing Separate, 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 to my financial institution account designated in the electronic portion of my 2006 Pennsylvania Personal Income Tax Return for payment of my Pennsylvania taxes owed, and (2) my financial institution to debit the entry to my account.

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 2006 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 Use Only: ERO's signature, Date, Check if also paid preparer [], Check if self-employed [], EIN/SSN or PTIN
Paid Preparer's Use Only: Preparer's signature, Date, Check if also paid preparer [], Check if self-employed [], EIN/SSN or PTIN

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

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

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, 2007. 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, "2006 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, 2007, if filed on or before April 17, 2007.

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.

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

Spouse's Name

Spouse's Social Security Number

PART I Tax Return Information – Tax Year Ending December 31, 2006 (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. Refund (Form PA-40, line 29)
5. Total Payment (Tax Due) (Form PA-40, line 27)

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 2006 PA Tax Return (Form PA-40), and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: (check one box only)

- I authorize to enter my PIN as my signature on my tax year 2006 electronically filed income tax return.
I will enter my PIN as my signature on my tax year 2006 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 2006 electronically filed income tax return.
I will enter my PIN as my signature on my tax year 2006 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 2006 electronically filed income tax return for the taxpayer(s) indicated above.

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
ADAMS							
Bermudian Springs	.01110	BERKS		Palmerton Area	.13650	Middletown Area	.22600
Conewago Valley	.01160	Antietam	.06050	Panther Valley	.13660	Millersburg Area	.22610
Fairfield Area	.01305	Boyetown Area	.06075	Weatherly Area	.13900	Steelton Highspire	.22800
Gettysburg Area	.01375	Brandywine Heights Area	.06085	CENTRE			
Littlestown Area	.01520	Conrad Weiser Area	.06110	Bald Eagle Area	.14100	Susquehanna Township	.22830
Upper Adams	.01852	Daniel Boone Area	.06150	Bellefonte Area	.14110	Susquenita	.50600
ALLEGHENY							
Allegheny Valley	.02060	Exeter Township	.06200	Keystone Central	.18360	Upper Dauphin Area	.22900
Avonworth	.02075	Fleetwood Area	.06250	Penns Valley Area	.14700	Williams Valley	.54880
Baldwin Whitehall	.02110	Governor Mifflin	.06300	Philipsburg-Osceola Area	.17700	DELAWARE	
Bethel Park	.02125	Hamburg Area	.06350	State College Area	.14800	Chester Upland	.23123
Brentwood Borough	.02145	Kutztown Area	.06400	Tyrone Area	.07800	Chichester	.23130
Carlynton	.02160	Muhlenberg Township	.06550	CHESTER			
Chartiers Valley	.02175	Oley Valley	.06650	Avon Grove	.15050	Garnet Valley	.23410
Clairton City	.02190	Reading	.06700	Coatesville Area	.15190	Haverford Township	.23450
Cornell	.02210	Schuylkill Valley	.06750	Downingtown Area	.15200	Interboro	.23510
Deer Lakes	.02225	Tulpehocken Area	.06800	Great Valley	.15350	Marple Newtown	.23550
Duquesne City	.02250	Twin Valley	.06810	Kennett Consolidated	.15400	Penn-Delco	.23690
East Allegheny	.02280	Upper Perkiomen	.46860	Octorara Area	.15650	Radnor Township	.23760
Elizabeth Forward	.02315	Wilson	.06910	Owen J. Roberts	.15660	Ridley	.23770
Fort Cherry	.63240	Wyomissing	.06935	Oxford Area	.15670	Rose Tree Media	.23790
Fox Chapel Area	.02391	BLAIR				Seamless	.23940
Gateway	.02410	Altoona Area	.07050	Phoenixville Area	.15720	Springfield	.23850
Hampton Township	.02460	Bellwood Antis	.07100	Spring Ford Area	.46730	Unionville-Chadds Ford	.15850
Highlands	.02475	Claysburg-Kimmel	.07150	Tredyffrin Easttown	.15780	Upper Darby	.23945
Keystone Oaks	.02500	Hollidaysburg Area	.07350	Twin Valley	.06810	Wallingford Swarthmore	.23960
McKeesport Area	.02600	Spring Cove	.07750	Unionville-Chadds Ford	.15850	West Chester Area	.15900
Montour	.02630	Tyrone Area	.07800	West Chester Area	.15900	William Penn	.23965
Moon Area	.02634	Williamsburg Community	.07900	CLARION			
Mound Lebanon	.02640	BRADFORD				Allegheny Clarion Valley	.16030
North Allegheny	.02685	Athens Area	.08050	Armstrong	.03085	Forest Area	.27200
Northgate	.02687	Canton Area	.08100	Clarion Area	.16120	Johnsonburg Area	.24350
North Hills	.02690	Northeast Bradford County	.08300	Clarion-Limestone Area	.16170	Kane Area	.42230
Penn Hills	.02735	Sayre Area	.08600	Keystone	.16650	Ridgway Area	.24600
Penn-Trafford	.65710	Towanda Area	.08650	North Clarion County	.16750	Saint Marys Area	.24800
Pine-Richland	.02100	Troy Area	.08665	Redbank Valley	.16800	ELK	
Pittsburgh	.02745	Wyalusing Area	.08900	Union	.16900	Brockway Area	.33070
Plum Borough	.02750	BUCKS				Forest Area	.27200
Quaker Valley	.02775	Bensalem Township	.09100	Allegheny Clarion Valley	.16030	Johnsonburg Area	.24350
Riverview	.02820	Bristol Borough	.09130	Armstrong	.03085	Kane Area	.42230
Shaler Area	.02830	Bristol Township	.09135	Clarion Area	.16120	Ridgway Area	.24600
South Allegheny	.02865	Centennial	.09200	Clarion-Limestone Area	.16170	Saint Marys Area	.24800
South Fayette Township	.02870	Central Bucks	.09210	Keystone	.16650	ERIE	
South Park	.02875	Council Rock	.09235	North Clarion County	.16750	Corry Area	.25145
Steel Valley	.02883	Easton Area	.48330	Redbank Valley	.16800	Erie City	.25260
Sto-Rox	.02885	Morrisville Borough	.09720	Union	.16900	Fairview	.25330
Upper Saint Clair Township	.02920	Neshaminy	.09750	Allegheny Clarion Valley	.16030	Fort Leboeuf	.25355
West Allegheny	.02940	New Hope Solebury	.09760	Armstrong	.03085	General McLane	.25390
West Jefferson Hills	.02955	North Penn	.46570	Clarion Area	.16120	Girard	.25405
West Mifflin Area	.02960	Palisades	.09800	Clarion-Limestone Area	.16170	Harbor Creek	.25435
Wilkinsburg Borough	.02980	Penndel	.09810	Keystone	.16650	Iroquois	.25655
Woodland Hills	.02990	Pennsbury	.09820	North Clarion County	.16750	Millcreek Township	.25760
ARMSTRONG							
Allegheny Clarion Valley	.16030	Quakertown Community	.09840	Philipsburg-Osceola Area	.17700	North East	.25830
Apollo-Ridge	.03060	Souderton Area	.46710	Purchase Line	.32730	Northwestern	.25850
Armstrong	.03085	BUTLER				West Branch Area	.17900
Freeport Area	.03305	Allegheny Clarion Valley	.16030	Benton Area	.19100	Union City Area	.25910
Karns City Area	.10360	Butler Area	.10125	Berwick Area	.19110	Wattsburg Area	.25970
Kiski Area	.65440	Freeport Area	.03305	Bloomsburg Area	.19120	FAYETTE	
Leechburg Area	.03450	Karns City Area	.10360	Central Columbia	.19150	Albert Gallatin Area	.26030
Redbank Valley	.16800	Mars Area	.10500	Millville Area	.19500	Belle Vernon Area	.65060
BEAVER							
Aliquippa Borough	.04050	Moniteau	.10535	Mount Carmel Area	.49510	Brownsville Area	.26080
Ambridge Area	.04070	Seneca Valley	.10790	North Schuylkill	.54500	Cornellsville Area	.26130
Beaver Area	.04120	Slippery Rock Area	.10750	Southern Columbia Area	.19750	Frazier	.26290
Big Beaver Falls Area	.04150	South Butler County	.10780	CLINTON			
Blackhawk	.04160	CAMBRIA				Jersey Shore Area	.41400
Center Area	.04190	Blacklick Valley	.11060	Keystone Central	.18360	West Branch Area	.17900
Ellwood City Area	.37200	Cambria Heights	.11120	West Branch Area	.17900	COLUMBIA	
Freedom Area	.04285	Central Cambria	.11130	Benton Area	.19100	Berwick Area	.19110
Hopewell Area	.04410	Conemaugh Valley	.11140	Berwick Area	.19110	Bloomsburg Area	.19120
Midland Borough	.04530	Ferndale Area	.11200	Bloomsburg Area	.19120	Central Columbia	.19150
Monaca	.04545	Forest Hills	.11220	Central Columbia	.19150	Millville Area	.19500
New Brighton Area	.04565	Glendale	.17300	Millville Area	.19500	Mount Carmel Area	.49510
Riverside Beaver County	.04585	Greater Johnstown	.11250	Mount Carmel Area	.49510	North Schuylkill	.54500
Rochester Area	.04690	Northern Cambria	.11450	North Schuylkill	.54500	Southern Columbia Area	.19750
South Side Area	.04740	Penn Cambria	.11600	CRAWFORD			
Western Beaver County	.04930	Portage Area	.11630	Conneaut	.20103	Chambersburg Area	.28130
BEDFORD							
Bedford Area	.05100	Richland	.11650	Corry Area	.25145	Fannett-Metal	.28200
Chestnut Ridge	.05150	Westmont Hilltop	.11850	Crawford Central	.20135	Greencastle-Antrim	.28300
Claysburg-Kimmel	.07150	Windber Area	.56910	Jamestown Area	.43360	Shippensburg Area	.21800
Everett Area	.05300	CAMERON				Tuscarora	.28600
Northern Bedford County	.05600	Cameron County	.12270	Penncrest	.20470	Waynesboro Area	.28900
Tussey Mountain	.05800	CARBON				Titusville Area	.61720
BERKS							
Palmerton Area	.13650	Hazleton Area	.40330	Union City Area	.25910	FULTON	
Panther Valley	.13660	Jim Thorpe Area	.13500	Big Spring	.21050	Central Fulton	.29130
Weatherly Area	.13900	Lehigh Area	.13550	Camp Hill	.21100	Forbes Road	.29230
CENTRE							
Bald Eagle Area	.14100	CLARION				Union City Area	.29750
Bellefonte Area	.14110	Allegheny Clarion Valley	.16030	Carlisle Area	.21110	GREENE	
Keystone Central	.18360	Armstrong	.03085	Cumberland Valley	.21160	Carmichaels Area	.30130
Penns Valley Area	.14700	Clarion Area	.16120	East Pennsboro Area	.21250	Central Greene	.30140
Philipsburg-Osceola Area	.17700	Clarion-Limestone Area	.16170	Mechanicsburg Area	.21650	Jefferson-Morgan	.30350
State College Area	.14800	Keystone	.16650	Shippensburg Area	.21800	Southeastern Greene	.30650
Tyrone Area	.07800	North Clarion County	.16750	South Middleton	.21830	West Greene	.30850
CHESTER							
Avon Grove	.15050	COLUMBIA				West Shore	.30850
Coatesville Area	.15190	Benton Area	.19100	Big Spring	.21050	HUNTINGDON	
Downingtown Area	.15200	Berwick Area	.19110	Camp Hill	.21100	Huntingdon Area	.31250
Great Valley	.15350	Bloomsburg Area	.19120	Carlisle Area	.21110	Juniata Valley	.31280
Kennett Consolidated	.15400	Central Columbia	.19150	Cumberland Valley	.21160	Mount Union Area	.31600
Octorara Area	.15650	Millville Area	.19500	East Pennsboro Area	.21250	Southern Huntingdon County	.31750
Owen J. Roberts	.15660	Mount Carmel Area	.49510	Mechanicsburg Area	.21650	Tussey Mountain	.05800
Oxford Area	.15670	North Schuylkill	.54500	Shippensburg Area	.21800	Tyrone Area	.07800
Phoenixville Area	.15720	Southern Columbia Area	.19750	South Middleton	.21830	DAUPHIN	
Spring Ford Area	.46730	CRAWFORD				Central Dauphin	.22140
Tredyffrin Easttown	.15780	Conneaut	.20103	Derry Township	.22175	Harrisburg City	.22275
Twin Valley	.06810	Corry Area	.25145	Halifax Area	.22250	Lower Dauphin	.22400
Unionville-Chadds Ford	.15850	Crawford Central	.20135	Harrisburg City	.22275	DELAWARE	
West Chester Area	.15900	Jamestown Area	.43360	Lower Dauphin	.22400	Chester Upland	.23123
CLARION							
Allegheny Clarion Valley	.16030	Penncrest	.20470	DAUPHIN			
Armstrong	.03085	Titusville Area	.61720	Central Dauphin	.22140	Chichester	.23130
Clarion Area	.16120	Union City Area	.25910	Derry Township	.22175	Garnet Valley	.23410
Clarion-Limestone Area	.16170	CUMBERLAND				Haverford Township	.23450
Keystone	.16650	Big Spring	.21050	Derry Township	.22175	Interboro	.23510
North Clarion County	.16750	Camp Hill	.21100	Halifax Area	.22250	Marple Newtown	.23550
Redbank Valley	.16800	Carlisle Area	.21110	Harrisburg City	.22275	Penn-Delco	.23690
Union	.16900	Cumberland Valley	.21160	Lower Dauphin	.22400	Radnor Township	.23760
CLINTON							
Jersey Shore Area	.41400	East Pennsboro Area	.21250	DELAWARE			
Keystone Central	.18360	Mechanicsburg Area	.21650	Chester Upland	.23123	Chichester	.23130
West Branch Area	.17900	Shippensburg Area	.21800	Garnet Valley	.23410	Haverford Township	.23450
COLUMBIA							
Benton Area	.19100	South Middleton	.21830	Interboro	.23510	Marple Newtown	.23550
Berwick Area	.19110	West Shore	.30850	Penn-Delco	.23690	Radnor Township	.23760
Bloomsburg Area	.19120	DAUPHIN				Ridley	.23770
Central Columbia	.19150	Central Dauphin	.22140	Rose Tree Media	.23790	Rose Tree Media	.23790
Millville Area	.19500	Derry Township	.22175	Southeast Delco	.23840	Springfield	.23850
Mount Carmel Area	.49510	Halifax Area	.22250	Springfield	.23850	Unionville-Chadds Ford	.15850
North Schuylkill	.54500	Harrisburg City	.22275	Unionville-Chadds Ford	.15850	Upper Darby	.23945
Southern Columbia Area	.19750	Lower Dauphin	.22400	West Chester Area	.15900	Wallingford Swarthmore	.23960
CLINTON							
Jersey Shore Area	.41400	DELAWARE				William Penn	.23965
Keystone Central	.18360	Chester Upland	.23123	ELK			
West Branch Area	.17900	Chichester	.23130	Brockway Area	.33070	Forest Area	.27200
COLUMBIA							
Benton Area	.19100	Garnet Valley	.23410	Allegheny Clarion Valley	.16030	Johnsonburg Area	.24350
Berwick Area	.19110	Haverford Township	.23450	Armstrong	.03085	Kane Area	.42230
Bloomsburg Area	.19120	Interboro	.23510	Clarion Area	.16120	Ridgway Area	.24600
Central Columbia	.19150	Marple Newtown	.23550	Clarion-Limestone Area	.16170	Saint Marys Area	.24800
Millville Area	.19500	Penn-Delco	.23690	Keystone	.16650	ERIE	
Mount Carmel Area	.49510	Radnor Township	.23760	North Clarion County	.16750	Corry Area	.25145
North Schuylkill	.54500	Ridley	.23770	Redbank Valley	.16800	Erie City	.25260
Southern Columbia Area	.19750	Rose Tree Media	.23790	Union	.16900	Fairview	.25330
CLINTON							
Jersey Shore Area	.41400	Southeast Delco	.23840	Allegheny Clarion Valley	.16030	Fort Leboeuf	.25355
Keystone Central	.18360	Springfield	.23850	Armstrong	.03085	General McLane	.25390
West Branch Area	.17900	Unionville-Chadds Ford	.15850	Clarion Area	.16120	Girard	.25405
COLUMBIA							
Benton Area	.19100	Upper Darby	.23945	Clarion-Limestone Area	.16170	Harbor Creek	.25435
Berwick Area	.19110	Wallingford Swarthmore	.23960	Keystone	.16650	Iroquois	.25655
Bloomsburg Area	.19120	West Chester Area	.15900	North Clarion County	.1		

PA SCHOOL DISTRICTS & CODES BY COUNTY

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