

# BOLES METZGER BROSIOUS & EMRICK PC

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## ACT 32 LOCAL EARNED INCOME TAX CHANGES

### IMPORTANT INFORMATION

#### Background

As you may have heard, beginning on January 1, 2012, the Pennsylvania Act 32 becomes mandatory for all employers. In order to gather the required information you will need to have the attached form (Local Earned Income Tax Residency Certification Form) completed by **every** employee. These forms will have to be filled out for any new employee's that are hired along with the W-4 and I-9.

This new Act will require you to know the municipality, county, PSD code and non-resident rate of the employee. The same information is required of the employer except the rate is the non-resident rate for where the business is located. The rate withheld from each employee will be the higher of these two rates. This will usually be the same rate they are already having withheld, which is based upon their residence.

#### Must be Completed

The attached form can be copied and distributed to all employees. We suggest that the employer information section is filled out correctly **before** it is copied and distributed. The required information for this entire form can be found by going to:

<http://www.newpa.com>

Please have your employee's go to the website listed below to get their Residence information.

<http://munstatspa.dced.state.pa.us/FindLocalTax.aspx>

On this site employee will be able to get the information required for the form. The employee will enter their home address and their work address, then hit the "view report" button. If you scroll down you will see, under "Your Tax Collectors" the PSD codes for the work location and the resident location. This method shows the employee their municipality, the PSD code and the total resident EIT rate.

#### All employee's must return the form

These forms must be kept, the same as the W-4's and I-9's that each employee gives you. Any employee who moves during the year will have to fill out a new Residency form. The withheld tax will be filed with the EIT collector for the tax collection district that the business is located in.

Please see our website [www.bmbecpa.com](http://www.bmbecpa.com) and click on the resources tab to get additional information.

If you have any questions, please don't hesitate to contact us.



America Counts on CPAs



## LOCAL EARNED INCOME TAX RESIDENCY CERTIFICATION FORM

### TO EMPLOYERS/TAXPAYERS:

This form is to be used by employers and/or taxpayers to report essential information for the collection and distribution of Local Earned Income Taxes. This form must be utilized by employers when a new employee is hired or when a current employee notifies employer of a name and/or address change.

EMPLOYEE INFORMATION - RESIDENCE LOCATION			
NAME (Last, First, Middle Initial)			SOCIAL SECURITY NUMBER
FIRST LINE OF ADDRESS (If PO Box, please include actual street address)			
SECOND LINE OF ADDRESS			
CITY	STATE	ZIP CODE	DAYTIME PHONE NUMBER
MUNICIPALITY (City, Borough, Township)			
COUNTY	PSD CODE <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		TOTAL RESIDENT EIT RATE

EMPLOYER INFORMATION - EMPLOYMENT LOCATION			
EMPLOYER NAME (Use Federal ID Name)			EMPLOYER FEIN
FIRST LINE OF ADDRESS (If PO Box, please include actual street address)			
SECOND LINE OF ADDRESS			
CITY	STATE	ZIP CODE	PHONE NUMBER
MUNICIPALITY (City, Borough, Township)			
COUNTY	PSD CODE <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		MUNICIPAL NON-RESIDENT EIT RATE

CERTIFICATION	
SIGNATURE OF EMPLOYEE	DATE
PHONE NUMBER	EMAIL ADDRESS

For information on obtaining the appropriate MUNICIPALITY (City, Borough, Township), PSD CODES and EIT (Earned Income Tax) RATES, please refer to the Pennsylvania Department of Community & Economic Development website:

[www.newPA.com](http://www.newPA.com)  
Select Get Local Gov Support, >Municipal Statistics

District PSD Code	Tax Collection District	Tax Officer (Collection Agency, Bureau or Office)	Website	Tax Officer/Collector Address	Phone Number
Prefix					
01	ADAMS TAX COLLECTION DISTRICT	York Adams Tax Bureau	<a href="http://www.yatb.com">www.yatb.com</a>	1405 North Duke Street, PO Box 15627, York, PA 17405	717-845-1584
70	ALLEGHENY CENTRAL TAX COLLECTION DISTRICT	Jordan Tax Service, Inc.	<a href="http://www.jordantax.com">www.jordantax.com</a>	102 Rahway Road, McMurray, PA 15317	412-835-5243
71	ALLEGHENY NORTH TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
72	ALLEGHENY SOUTHEAST TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
73	ALLEGHENY SOUTHWEST TAX COLLECTION DISTRICT	Jordan Tax Service, Inc.	<a href="http://www.jordantax.com">www.jordantax.com</a>	102 Rahway Road, McMurray, PA 15317	412-835-5243
03	ARMSTRONG TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
04	BEAVER TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
05	BEDFORD TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
06	BERKS TAX COLLECTION DISTRICT	Berks Earned Income Tax Bureau	<a href="http://www.berkseil.com">www.berkseil.com</a>	920 Van Reed Road, Wyomissing, PA 19610	610-372-8439
07	BLAIR TAX COLLECTION DISTRICT	Blair County Tax Collection Bureau	<a href="http://www.blairtax.org">www.blairtax.org</a>	1301 12th Street, Suite 103, Altoona, PA 16601	814-947-4800
08	BRADFORD TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
09	BUCKS TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
10	BUTLER TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
11	CAMBRIA TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
12	CAMERON TAX COLLECTION DISTRICT	Cameron County Earned Income Tax Bureau	<a href="http://www.emporium.boroughs.org">www.emporium.boroughs.org</a>	421 North Broad Street, Emporium, PA 15834	814-486-0768
13	CARBON TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
14	CENTRE TAX COLLECTION DISTRICT	Centre Tax Agency	<a href="http://www.statecollegepa.us">www.statecollegepa.us</a>	243 South Allen Street, PO Box 437, State College, PA 16804	814-234-7120
15	CHESTER TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
16	CLARION TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
17	CLEARFIELD TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
18	CLINTON TAX COLLECTION DISTRICT	Keystone Central School District Tax Office	<a href="http://www.kcsd.us">www.kcsd.us</a>	301 Frederick Street, Lock Haven, PA 17745	570-893-4913
19	COLUMBIA TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
20	CRAWFORD TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
21	CUMBERLAND TAX COLLECTION DISTRICT	Cumberland County Tax Bureau	<a href="http://www.cumberlandtax.org">www.cumberlandtax.org</a>	3607 Rosemont Avenue, PO Box 656, Camp Hill, PA 17001	717-761-4900
22	DAUPHIN TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
23	DELAWARE TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
24	ELK TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
25	ERIE TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
26	FAYETTE TAX COLLECTION DISTRICT	Southwest Regional Tax Bureau	<a href="http://www.swrtb.org">www.swrtb.org</a>	One Centennial Way, Scottsdale, PA 15683	724-887-5320
27	FOREST TAX COLLECTION DISTRICT	Forest County Tax Assessment Office	<a href="http://www.co.forest.pa.us">www.co.forest.pa.us</a>	526 Elm Street, Box 1, Tionesta, PA 16353	814-755-3532
28	FRANKLIN TAX COLLECTION DISTRICT	Franklin County Area Tax Bureau	<a href="http://www.fcab.org">www.fcab.org</a>	443 Stanley Avenue, Chambersburg, PA 17201	717-263-5141
29	FULTON TAX COLLECTION DISTRICT	Capital Tax Collection Bureau	<a href="http://www.captax.com">www.captax.com</a>	2301 North Third Street, Harrisburg, PA 17110	717-234-3217
30	GREENE TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
31	HUNTINGDON TAX COLLECTION DISTRICT	Capital Tax Collection Bureau	<a href="http://www.captax.com">www.captax.com</a>	2301 North Third Street, Harrisburg, PA 17110	717-234-3217
32	INDIANA TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
33	JEFFERSON TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
34	JUNIATA TAX COLLECTION DISTRICT	Capital Tax Collection Bureau	<a href="http://www.captax.com">www.captax.com</a>	2301 North Third Street, Harrisburg, PA 17110	717-234-3217
35	LACKAWANNA TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
36	LANCASTER TAX COLLECTION DISTRICT	Lancaster County Tax Collection Bureau	<a href="http://www.lctcb.org">www.lctcb.org</a>	1845 William Penn Way, Lancaster, PA 17601	717-569-4521
37	LAWRENCE TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
38	LEBANON TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
39	LEHIGH TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
40	LUZERNE TAX COLLECTION DISTRICT	Don Wilkinson Agency, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
41	LYCOMING TAX COLLECTION DISTRICT	Municipal and School Earned Income Tax Office	<a href="http://www.wasd.org">www.wasd.org</a>	2790 West Fourth Street, Williamsport, PA 17701	570-601-3980
42	MCKEAN TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
43	MERCER TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
44	MIFFLIN TAX COLLECTION DISTRICT	MiffCo Tax Service	<a href="http://www.miffco.com">www.miffco.com</a>	139 West Market Street, Lewistown, PA 17044	717-242-2777
45	MONROE TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
46	MONTGOMERY TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
47	MONTOUR TAX COLLECTION DISTRICT	Danville Area Earned Income Tax Office	<a href="http://www.danveito.com">www.danveito.com</a>	6 East Mahoning Street, Danville, PA 17821	570-275-4720
48	NORTHAMPTON TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
49	NORTHUMBERLAND TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
50	PERRY TAX COLLECTION DISTRICT	Capital Tax Collection Bureau	<a href="http://www.captax.com">www.captax.com</a>	2301 North Third Street, Harrisburg, PA 17110	717-234-3217
51	PHILADELPHIA CITY *	Philadelphia Department of Revenue	<a href="http://www.phila.gov/revenue">www.phila.gov/revenue</a>	1401 John F. Kennedy Boulevard, Philadelphia, PA 19102	215-686-6600
52	PIKE TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
53	POTTER TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
54	SCHUYLKILL TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
55	SNYDER TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
56	SOMERSET TAX COLLECTION DISTRICT	Capital Tax Collection Bureau	<a href="http://www.captax.com">www.captax.com</a>	2301 North Third Street, Harrisburg, PA 17110	717-234-3217
57	SULLIVAN TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
58	SUSQUEHANNA TAX COLLECTION DISTRICT	Central Tax Bureau of Pennsylvania, Inc.	<a href="http://www.centaxgroup.com">www.centaxgroup.com</a>	20 Emerson Lane, Suite 905, Bridgeville, PA 15017	412-221-1701
59	TIOGA TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
60	UNION TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
61	VENANGO TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
62	WARREN TAX COLLECTION DISTRICT	Warren County School Dist Earned Income Tax Office	<a href="http://www.wcsdpa.org">www.wcsdpa.org</a>	185 Hospital Drive, North Warren, PA 16365	814-723-9040
63	WASHINGTON TAX COLLECTION DISTRICT	Keystone Collections Group	<a href="http://www.keystonecollects.com">www.keystonecollects.com</a>	546 Wendel Road, Irwin, PA 15642	724-978-0300
64	WAYNE TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139

District PSD Code	Tax Collection District	Tax Officer (Collection Agency, Bureau or Office)	Website	Tax Officer/Collector Address	Phone Number
65	WESTMORELAND TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
66	WYOMING TAX COLLECTION DISTRICT	Berkheimer Tax Administrator	<a href="http://www.hab-inc.com">www.hab-inc.com</a>	50 North Seventh Street, Bangor, PA 18013	610-599-3139
67	YORK TAX COLLECTION DISTRICT	York Adams Tax Bureau	<a href="http://www.yatb.com">www.yatb.com</a>	1405 North Duke Street, PO Box 15627, York, PA 17405	717-845-1584
Rev 12/12/11	MLH				
* Philadelphia City imposes and collects a wage tax for individuals that work and reside within the city, but is not subject to the provisions of Act 32. Please contact the Phila. Dept of Revenue or your Tax Officer for additional information.					

**ACT 32 PSD CODES**

<b>COUNTY OF ORIGIN</b>	<b>TAX COLLECTION DISTRICT/SCHOOL DISTRICT/MUNICIPALITY NAME</b>	<b>PSD CODE</b>
	<b>DAUPHIN TAX COLLECTION DISTRICT</b>	<b>22</b>
	<b>CENTRAL DAUPHIN SD</b>	<b>2201</b>
DAUPHIN	DAUPHIN BORO	220101
DAUPHIN	LOWER PAXTON TWP	220102
DAUPHIN	MIDDLE PAXTON TWP	220103
DAUPHIN	PAXTANG BORO	220104
DAUPHIN	PENBROOK BORO	220105
DAUPHIN	SWATARA TWP	220106
DAUPHIN	WEST HANOVER TWP	220107
	<b>DERRY TOWNSHIP SD</b>	<b>2202</b>
DAUPHIN	DERRY TWP	220201
	<b>HALIFAX AREA SD</b>	<b>2203</b>
DAUPHIN	HALIFAX BORO	220301
DAUPHIN	HALIFAX TWP	220302
DAUPHIN	JACKSON TWP	220303
DAUPHIN	WAYNE TWP	220304
	<b>HARRISBURG CITY SD</b>	<b>2204</b>
DAUPHIN	HARRISBURG CITY	220401
	<b>LOWER DAUPHIN SD</b>	<b>2205</b>
DAUPHIN	CONEWAGO TWP	220501
DAUPHIN	EAST HANOVER TWP	220502
DAUPHIN	HUMMELSTOWN BORO	220503
DAUPHIN	LONDONDERRY TWP	220504
DAUPHIN	SOUTH HANOVER TWP	220505
	<b>MIDDLETOWN AREA SD</b>	<b>2206</b>
DAUPHIN	LOWER SWATARA TWP	220601
DAUPHIN	MIDDLETOWN BORO	220602
DAUPHIN	ROYALTON BORO	220603
	<b>MILLERSBURG AREA SD</b>	<b>2207</b>
DAUPHIN	MILLERSBURG BORO	220701
DAUPHIN	UPPER PAXTON TWP	220702
	<b>STEELTON-HIGHSPIRE SD</b>	<b>2208</b>
DAUPHIN	HIGHSPIRE BORO	220801
DAUPHIN	STEELTON BORO	220802
	<b>SUSQUEHANNA TOWNSHIP SD</b>	<b>2209</b>
DAUPHIN	SUSQUEHANNA TWP	220901
	<b>UPPER DAUPHIN AREA SD</b>	<b>2210</b>
DAUPHIN	BERRYSBURG BORO	221001
DAUPHIN	ELIZABETHVILLE BORO	221002
DAUPHIN	GRATZ BORO	221003
DAUPHIN	JEFFERSON TWP	221004
DAUPHIN	LYKENS BORO	221005
DAUPHIN	LYKENS TWP	221006
DAUPHIN	MIFFLIN TWP	221007
DAUPHIN	PILLOW BORO	221008
DAUPHIN	WASHINGTON TWP	221009
	<b>WILLIAMS VALLEY SD</b>	<b>2211</b>
DAUPHIN	RUSH TWP	221101
DAUPHIN	WICONISCO TWP	221102
DAUPHIN	WILLIAMS TWP	221103
DAUPHIN	WILLIAMSTOWN BORO	221104
SCHUYLKILL	PORTER TWP	221105
SCHUYLKILL	TOWER CITY BORO	221106

**ACT 32 PSD CODES**

<b>COUNTY OF ORIGIN</b>	<b>TAX COLLECTION DISTRICT/SCHOOL DISTRICT/MUNICIPALITY NAME</b>	<b>PSD CODE</b>
	<b>CUMBERLAND TAX COLLECTION DISTRICT</b>	<b>21</b>
	<b>BIG SPRING SD</b>	<b>2101</b>
CUMBERLAND	COOKE TWP	210101
CUMBERLAND	LOWER FRANKFORD TWP	210102
CUMBERLAND	LOWER MIFFLIN TWP	210103
CUMBERLAND	NEWVILLE BORO	210104
CUMBERLAND	NORTH NEWTON TWP	210105
CUMBERLAND	PENN TWP	210106
CUMBERLAND	SOUTH NEWTON TWP	210107
CUMBERLAND	UPPER FRANKFORD TWP	210108
CUMBERLAND	UPPER MIFFLIN TWP	210109
CUMBERLAND	WEST PENNSBORO TWP	210110
	<b>CAMP HILL SD</b>	<b>2102</b>
CUMBERLAND	CAMP HILL BORO	210201
	<b>CARLISLE AREA SD</b>	<b>2103</b>
CUMBERLAND	CARLISLE BORO	210301
CUMBERLAND	DICKINSON TWP	210302
CUMBERLAND	MT HOLLY SPRINGS BORO	210303
CUMBERLAND	NORTH MIDDLETON TWP	210304
	<b>CUMBERLAND VALLEY SD</b>	<b>2104</b>
CUMBERLAND	HAMPDEN TWP	210401
CUMBERLAND	MIDDLESEX TWP	210402
CUMBERLAND	MONROE TWP	210403
CUMBERLAND	SILVER SPRING TWP	210404
	<b>EAST PENNSBORO AREA SD</b>	<b>2105</b>
CUMBERLAND	EAST PENNSBORO TWP	210501
	<b>MECHANICSBURG AREA SD</b>	<b>2106</b>
CUMBERLAND	MECHANICSBURG BORO	210601
CUMBERLAND	SHIREMANSTOWN BORO	210602
CUMBERLAND	UPPER ALLEN TWP	210603
CUMBERLAND	LOWER ALLEN TWP	210699
	<b>SHIPPENSBURG AREA SD</b>	<b>2107</b>
CUMBERLAND	HOPEWELL TWP	210701
CUMBERLAND	NEWBURG BORO	210702
CUMBERLAND	SHIPPENSBURG BORO	210703
CUMBERLAND	SHIPPENSBURG TWP	210704
CUMBERLAND	SOUTHAMPTON TWP	210705
FRANKLIN	ORRSTOWN BORO	210706
FRANKLIN	SOUTHAMPTON TWP	210707
	<b>SOUTH MIDDLETON SD</b>	<b>2108</b>
CUMBERLAND	SOUTH MIDDLETON TWP	210801
	<b>WEST SHORE SD</b>	<b>2109</b>
CUMBERLAND	LEMOYNE BORO	210901
CUMBERLAND	LOWER ALLEN TWP	210902
CUMBERLAND	NEW CUMBERLAND BORO	210903
CUMBERLAND	WORMLEYSBURG BORO	210904
YORK	FAIRVIEW TWP	210905
YORK	GOLDSBORO BORO	210906
YORK	LEWISBERRY BORO	210907
YORK	NEWBERRY TWP	210908