

Keystone Opportunity Zone

PROGRAM GUIDELINES
September 2025



Pennsylvania
Department of Community
& Economic Development



Commonwealth of Pennsylvania
Josh Shapiro, Governor

PA Department of Community & Economic Development
dced.pa.gov



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Section I – General

A. Introduction

The Keystone Opportunity Zone (KOZ) Program is one of the nation’s boldest and most innovative economic and community development programs. This unique program develops a community’s abandoned, unused, underutilized land and buildings into business districts and residential areas that present a well-rounded and well-balanced approach to community revitalization. The Department of Community and Economic Development (the “Department”) administers this partnership between state and local government in collaboration with the Department of Revenue (state taxes) and the Department of Labor and Industry (Unemployment Compensation taxes), based on the act of October 6, 1998 (P.L. 705, No. 92) known as the Keystone Opportunity Zone, Keystone Opportunity Expansion Zone and Keystone Opportunity Improvement Zone Act (73 P.S. §§820.101- 820.1309) (the “Act”).

Unless otherwise indicated, the term “Zone” or “Zones” refers collectively to a KOZ and Keystone Opportunity Expansion Zone (KOEZ). Zones are designated by the local communities and approved by the Department. Zones provide specific state and local tax benefits. Zones entitle businesses and residents to certain tax benefits when they locate in a Zone. The number and size of Zones varies. Along with the remarkable tax advantages, these areas provide proximity to major interstates, ports, rail lines, and international airports.

B. Program Qualifications

1. **Qualified Business:** A business authorized to do business in this commonwealth which is fully or partially located within a Zone and is engaged in the active conduct of a trade or business in accordance with the requirements of section 307 of the Act for the taxable year. An agent, broker or representative of a business is not engaged in the active conduct of trade or business for the business. In order to qualify each year for a tax exemption, deduction, abatement or credit under the Act, a business shall own or lease real property in a zone from which the business actively conducts a trade, profession, or business. The qualified business shall receive certification from the Department that the business is located and is in the active conduct of a trade, profession, or business, within the zone. The business shall obtain annual renewal of the certification from the Department to continue to qualify as a qualified business.
2. **Relocation:** Any existing qualified business relocating from a Pennsylvania location into a zone must demonstrate a significant economic impact that will result from relocation into a zone. Any qualified business currently operating at an underutilized site at the time a such site is designated as a new zone must satisfy the relocation requirements to receive KOEZ benefits. *(See Section D)*
3. **Recapture:** Any qualified business that has received KOZ benefits and moves out of the zone within the first 5 years may be subject to penalties.
4. **Property Owner Qualifications:** Please be advised that you must apply annually to the Department in order to receive approval for property tax abatement, as required by Section 907 of the Act. If you are found to be noncompliant with any tax or zoning requirements during the calendar year, your KOZ status will be revoked and you may be subject to penalties and/or recapture under the Act.
5. **Resident Qualifications:** Residents must maintain compliance with all state and local tax laws and must reside 184 consecutive days in the Zone during each tax year.

All KOZ applicants must file an annual application with the Department.

The KOZ Change of Status notification must be submitted to the Department if a change takes place.

C. Taxes Eligible To Be Waived

Through credits, waivers and broad-based tax abatements, total taxes on economic activity in zones are significantly reduced. These benefits affect the following taxes:

State

- Corporate Net Income tax
- Personal Income tax
- Sales and Use tax (purchases consumed and used by the qualified business in the zone)
- Mutual Thrift Institution tax
- Bank and Trust Company Shares tax

Local

- Earned Income/Net Profits tax
- Business Gross Receipts, Business Occupancy, Business Privilege and Mercantile tax
- Sales and Use tax (county/city; purchases exclusively used and consumed by the qualified business in the zone)
- Property tax

D. Requirements / Penalties / Deadlines / Definitions

1. Change of Status Notification (Required)

KOZ applicants are required to immediately notify the Department when there is a change in status due to relocation, sale, local non-compliance, closure, death, business name change, parcel number change, address change or any change that may affect benefit status.

2. Existing Pennsylvania Business Relocating to a Keystone Opportunity Zone

Any business that relocates from outside a zone or expansion zone into a zone or expansion zone shall not receive any of the exemptions, deductions, abatements or credits set forth in this act unless that business does one of the following:

- a. Increases full-time employment by at least 20% in the first full year of operation within the zone or;
- b. Makes a capital investment in the property located within the zone at least equivalent to 10% of the gross revenues of that business in the immediately preceding calendar or fiscal year attributable to the business location or locations that are being relocated to a zone.
- c. Enters into a lease agreement for property located within the zone for a term at least equivalent to the duration of the zone and with the aggregate payment under the lease agreement at least equivalent to 5% of the gross revenues of that business in the immediately preceding calendar or fiscal year.

The Department, in consultation with the Department of Revenue, may waive or modify the requirements of this subsection, as appropriate. Relocating businesses must request a modification to the requirements of this subsection within 30 days of receiving their Initial Relocation Notification letter.

Any questions concerning the relocation provisions should be directed to the KOZ Manager at the Department (*Attachment I*).

3. **Compliance**

All “qualified businesses” and “persons” must be in full compliance with all state and local tax laws, and building and housing code provisions, in order to claim exemptions, deductions, abatements or credits offered in the Act. The Department of Revenue reserves the right to conduct an audit of an applicant for benefits to ensure full compliance with the Act.

4. **Monitoring and Reporting**

When applying for KOZ benefits, an applicant is authorizing the Department to request access to, and review of, the applicant’s and its affiliates’ state tax returns. Authorized representatives of the applicant with full authority to waive confidentiality under Pennsylvania law may be asked to sign off on the release of tax information by the Department of Revenue.

5. **Illegal Alien Labor**

No person or business receiving a tax exemption, deduction, abatement or credit shall knowingly permit the labor services of an illegal alien in a zone. A person shall be deemed to have knowingly employed or knowingly permitted the prohibited services if he has active knowledge or has reason to know that such services have been provided.

In the event of a violation, the Department or political subdivision awarding the tax exemption, deduction, abatement or credit under the Act shall require repayment of the amount of tax exemptions, deductions, abatements and credits received by it for the year or years in which such violation existed.

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

Any party improperly receiving KOZ tax benefits must return all tax benefits received and will be subject to the applicable interest, civil and criminal penalty provisions in the Act.

7. **Repayment of Benefits**

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

Any business that fails to meet the relocation obligations set forth in paragraph D.2. above will be subject to revocation of future benefits and repayment of benefits previously received.

8. **Deadlines**

- The deadline to file a KOZ application is December 31st of the year for which benefits are to be received.
- The deadline for compliance with code violation deficiencies is December 31st of the year for which benefits are to be received.
- The deadline for compliance with tax payment obligations is February 5th of the year following the year for which benefits have been requested.
- Please note that it is the applicant’s sole responsibility to timely file the annual KOZ application and to confirm compliance with the applicable state and local laws as specified in the Act

9. **Definitions**

- a. **Applicant:** a business, property owner, or resident with a KOZ application. An applicant is identified by a KOZ number assigned to an application.
- b. **Business Expansion:** an existing Pennsylvania business whose operations, equipment and employees remain at their present location when the business expands into a zone. If any part of the existing business operations, equipment or employees are relocated into the zone, the Department will deem such action a relocation.

- c. **Business/Property Owner:** an association, partnership, corporation, sole proprietorship, limited liability corporation or employer.
 - d. **Capital Investment:** (i) an undertaking to construct, repair, renovate, improve, equip, furnish, or acquire any building, structure, facility, or physical betterment or improvement; (ii) land; or (iii) furnishing, machinery, apparatus of equipment for building, structure, facility or physical betterment or improvement, the term includes soft costs related to the project.
 - e. **Domicile:** the place where a person has a true and fixed home and principal establishment for an indefinite time and to which, whenever absent, that person intends to return. Domicile continues until another place of domicile is established.
 - f. **Full-Time Employment:** for the purpose of determining relocation requirements compliance “full-time employment” shall be defined as full-time, permanent employment in the specific industry sector within which the business operates.
 - g. **Program Participant:** an approved entity (business/property owner, resident) participating in the KOZ program. The approved entity is identified by how it files with the federal government; an Employer Identification Number (EIN) for businesses and a social security number (SSN) for residents. A single program participant could submit multiple applications for multiple exemptions.
 - h. **Out of State:** A business entity coming from another state that is submitting its initial KOZ application.
 - i. **Resident:** A person who is domiciled and resides in an area that is designated a Zone.
 - j. **Soft Costs:** include items directly related to the completion of the project, e.g., professional services/ consultants, architectural fees, engineering fees, inspection fees, insurance, environmental assessment, legal fees, closing costs and contingencies. Soft costs may not exceed 10% of capital investment.
 - k. **Start-up:** A business applicant that is a new entity or expansion of an existing entity that is not a relocation.
10. **Nondiscrimination**
No assistance shall be awarded to an applicant under this program unless the applicant certifies that the applicant shall not discriminate against any employee or against any person seeking employment by reason of race, gender, creed, color, sexual orientation, gender identity or expression, or in violation of the Pennsylvania Human Relations Act, which prohibits discrimination on the basis of race, color, religious creed, ancestry, age, sex, national origin, handicap or disability, or in violation of any applicable federal laws.
11. **Conflict of Interest Provision**
An officer, director, or employee of an applicant who is a party to or has a private interest in a project shall disclose the nature and extent of the interest to the governing body of the applicant, and may not vote on action of the applicant concerning the project, nor participate in the deliberations of the applicant concerning the project.
12. **Project Records**
The applicant must maintain full and accurate records with respect to the project and must ensure adequate control over related parties in the project. The program office requires access to such records, as well as the ability to inspect all work, invoices, materials, and other relevant records at reasonable times and places. Upon request of the program office, the applicant must furnish all data, reports, contracts, documents, and other information relevant to the project.

E. Eligibility for Other Department Programs

Keystone Opportunity Zone benefit recipients may be eligible for other programs administered by the Department. The Department's Single Application for Assistance can be completed to apply for financial assistance from the Department's various funding sources.

The Department encourages you to visit our web site and submit your Single Application for Assistance via on-line submission at grants.pa.gov. In addition, you may call the Department's Customer Service Center at 1-800-379-7448, or your local KOZ Regional Coordinator (*See Attachment II*).

Section II – The Application Process

A. General

1. KOZ Applications by applicants that are property owners, businesses and residents and guidelines to assist with the completion of the KOZ Application may be accessed in the following manner:
 - a. **Applications must be completed online.** The guidelines to assist with the completion of the application may also be viewed online. The application and guidelines can be accessed by going to dced.pa.gov/koz. Your completed application will be electronically submitted to the Department and your local coordinator.
 - b. All questions marked with an asterisk must be completed on every application.
 - c. If you wish to obtain a copy of the guidelines please contact the Department's Customer Service Center at 1-800-379-7448 or download a copy at dced.pa.gov/koz.
2. Applicants must file an annual application by December 31st of the year for which they are applying for benefits to maintain eligibility for KOZ benefits.

B. Approval Process

1. Applicants must apply on an annual basis to maintain eligibility for KOZ benefits.
2. No qualified business may claim or receive an exemption, deduction, abatement or credit under the Act unless that qualified business is in full compliance with all state and local tax laws, ordinances and resolutions.
3. No qualified business or person may claim or receive an exemption, deduction, abatement or credit under the Act if any person or business with a 20% or greater interest in that qualified business is not in full compliance with all state and local tax laws, ordinances and resolutions.
4. No qualified business or person may claim or receive an exemption, deduction, abatement or credit under the Act unless that qualified businesses or person is in full compliance with all state and local zoning, building and housing laws, ordinances and codes.
5. The Department will assign an official KOZ file number to the application and forward the application to the Department of Revenue to determine state tax compliance and to the Department of Labor and Industry for Unemployment Compensation tax compliance.
6. Compliant applications will receive an approval letter from the Department. The approval letter is verification of eligibility to receive KOZ benefits from state and local entities.
7. Applications with code compliance issues must be compliant by December 31st of the calendar year for which the KOZ benefits are requested.

8. Applications with tax compliance issues must be compliant by February 5th of the calendar year following the calendar year for which non-compliance occurred.
9. Applicants receiving KOZ benefits must report a change in status due to relocation, sale, closure, local non-compliance issues, death, business name change, parcel number change, address change or any change that may affect benefit status on a KOZ Change of Status notification. The Change of Status notification must be completed online by going to dced.pa.gov/koz.
10. Applicants have the right to appeal if their KOZ application is denied. When an application is denied, the applicant will receive correspondence from DCED identifying the reason(s) for denial. All appeals submitted to DCED and must use the DCED appeal form (attached as Attachment III) and follow the instructions in the form. Please note that DCED refers administrative appeals to the Department of State for the appointment of a hearing officer. All administrative appeals are conducted according to the General Rules of Administrative Practice and Procedure found at 1 Pa. Code Part II.

Section III – Extensions

***** This Section Pertains to Local Taxing Bodies Only *****

A. Extension of Unoccupied Parcels

The Department may approve an application from political subdivisions to extend the exemptions, deductions, abatements and credits. For a parcel in a zone that expires in 2013 or any year thereafter, the zone may be extended for an additional period of no less than seven years but no more than ten years from the date of occupancy or from the expiration date of the zone, as determined by the Department. For zones that expired in 2013, the extension shall apply to only those parcels that are unoccupied on February 14, 2012. For zones that expire after 2013, the extension shall apply to parcels that are unoccupied on a date determined by the Department.

The application for extension of benefits must comply with the application process described in Section III B of these guidelines. The Department, in consultation with the Department of Revenue, shall review the application and, if approved, shall issue a certification of all tax exemptions, deductions, abatements or credits under the Act for the extended time within three months of receipt of the application.

The Department must receive an application no later than three months prior to the expiration date of the Zone.

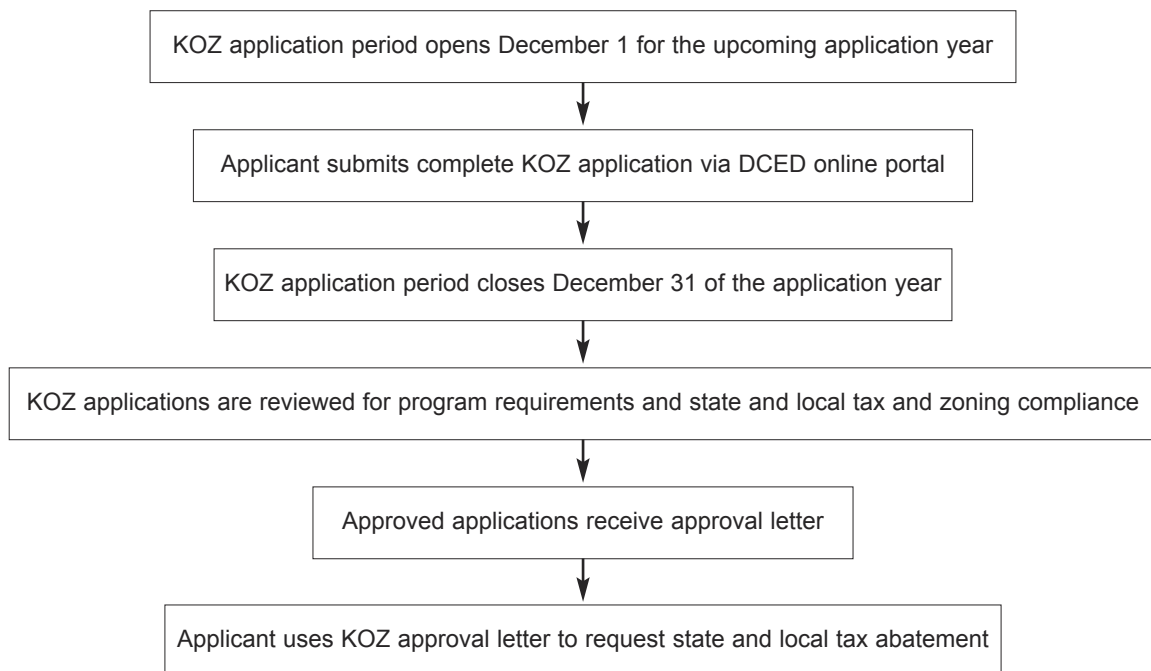
B. Application Process

Submit the following to the Department by the deadline(s) indicated above:

1. A KOZ Designation, Expansion & Extension Application, found at dced.pa.gov/koz.
2. A cover letter identifying the option (7 or 10 year extension) the applicant is selecting, if applicable.
3. A narrative that includes a description of the property, including the former use, present use, proposed future use and the strategic economic importance of the site. Identify the amount of the proposed capital investment and the proximity of the site to transportation modes including water, rail, air and major highways.

4. A spread sheet listing the properties you are submitting for designation or extension (must contain the same information that is on the attached spread sheet sent by the Department). Name of property owner, location with complete address, municipality, school district, parcel numbers, acreage, dimensions of the site. All information must be included.
5. Photographs of the property to be designated or extended.
6. A detailed map of the proposed Zone, including geographic boundaries, total area and present use and conditions of the land and structures of the proposed zone.
7. A formal, binding ordinance or resolution passed by every political subdivision in which the proposed zone is located that specifically provides for all local tax exemptions, deductions, abatements or credits for persons and businesses set forth in this act.
8. Any PILOT agreements that may be executed in connection to the designation.
9. Evidence that the proposed zone shall meet at least two of the following criteria:
 - At least 20% of the population is below the poverty level.
 - The unemployment rate is 1.25 times the statewide average.
 - At least 20% of all real property within a five-mile radius of the proposed zone in a nonurban area is deteriorated or underutilized.
 - At least 20% of all real property within a one-mile radius of the proposed zone in an urban area is deteriorated or underutilized.
 - At least 20% of all occupied housing within a two-mile radius of the proposed zone in a nonurban area is deteriorated.
 - At least 20% of all occupied housing within a one-mile radius of the proposed zone in an urban area is deteriorated.
 - In an urban area, the median family income is 80% or less of the urban median family income for that metropolitan statistical area.
 - In an area other than an urban area, the median family income is 80% or less of the statewide nonurban median family income.
 - The population loss exceeds 10% in an area that includes the proposed zone and its surrounding area, but is not larger than the county or counties in which the proposed zone is located, based on census data for the period between 1980 and 1990 or census estimates since 2000 establishing a pattern of population loss.
 - The political subdivision in which the proposed zone is located has experienced a sudden and/or severe job loss.
 - At least 33% of the real property in the proposed zone in a nonurban area would otherwise remain underdeveloped or nonperforming due to physical characteristics of the real property.
 - The area has substantial real property with adequate infrastructure and energy to support new or expanded development.

Section IV – Program Flow Chart



Attachment I – Contacts

Department of Community & Economic Development (DCED)

Cathy Phoenix

KOZ Program Manager
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120-0225
Phone: (717) 720-7421
Fax: (717) 772-3581
E-mail: caphoenix@pa.gov

Tracy Brown

Economic Development Analyst
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120
Phone: (717) 720-7428
Fax: (717) 772-3581
E-mail: tracbrown@pa.gov

David Unger

Economic Development Analyst
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120
Phone: (717) 441-7184
Fax: (717) 772-3581
E-mail: davunger@pa.gov

Tara Santore

Director
Innovation & Development Zones Office
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120-0225
Phone: (717) 346-0327
Fax: (717) 772-3581
E-mail: tsantore@pa.gov

Department of Revenue (DOR)

Kristopher Goodman

Research Analyst 3
11th Floor, Strawberry Square
Harrisburg, PA 17128-0905
Phone: (717) 346-7679
Fax: (717) 787-3990
E-mail: krgoodman@pa.gov

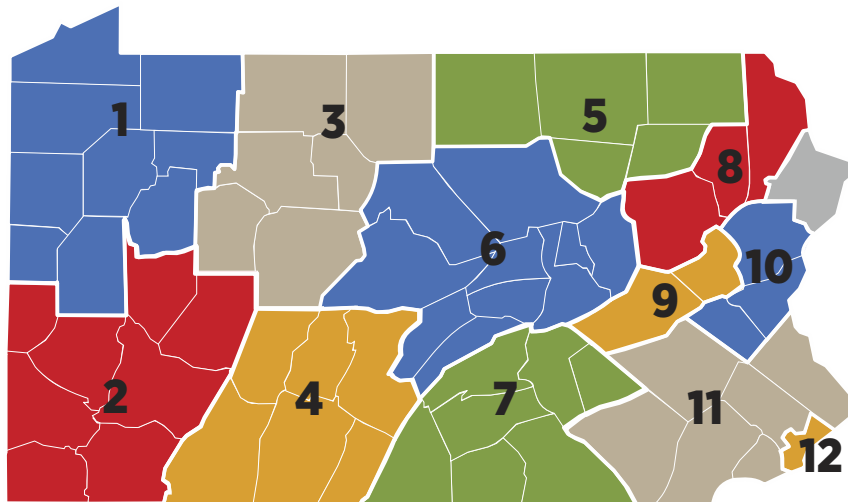
Department of Labor & Industry (L&I)

Labor & Industry Building
7th and Forster Street
Harrisburg, PA 17121
Phone: (717) 772-2021
(866) 403-6163 (option 2)
Fax: (717) 787-8373
E-mail: UC-News@pa.gov

Local Tax and Code Issues

Local tax and government issues should be directed to the appropriate local authority.

Attachment II – KOZ Coordinators



1. Northwest

Jennifer Feehan
Economic Development Coordinator
Northwest Commission
395 Seneca Street
Oil City, PA 16301
814-677-4800 ext 106
Fax: 814-677-7663
jenniferf@northwestpa.org

2. Southwest

Faith Collins
Community Capacity Coordinator
Southwestern Planning Commission
Two Chatham Center, Suite 500
112 Washington Place
Pittsburgh, PA 15219-3451
412-391-5590 ext 0308
Fax: 412-391-9160
fcollins@spcregion.org

3. North Central

Jenna Cramer
Economic Community
Development Coordinator
North Central PA
Regional Planning
& Development Commission
49 Ridgmont Drive
Ridgway, PA 15853
814-773-3162 ext. 3042
jcramer@exchange.ncentral.com

4. Southern Alleghenies

Lee Slusser
Director, Planning and
Community Development
Southern Alleghenies Planning
& Development Commission
3 Sheraton Drive
Altoona, PA 16602
814-949-6506
Fax: 814-949-6505
lslusser@sapdc.org

5. Northern Tier

Katie Smith, Economic
Development Program Manager
Northern Tier Regional Planning
& Development Commission
312 Main Street
Towanda, PA 18848
570-265-1532
Fax: 570-265-7585
smith@northerntier.org

6. Central PA

Betsy Lockwood, Project
Development/ Grants Manager
SEDA-Council of Governments
201 Furnace Rd.
Lewisburg, PA 17837
570-524-4491
Fax: 570-524-9190
elockwood@seda-cog.org

7. South Central

Melissa N. Stone, EDP
VP of Economic Development
Harrisburg Regional Chamber
& CREDC
3211 North Front Street, Suite 201
Harrisburg, PA 17110
Phone: 717-213-5042
Fax: 717-232-5184
melissa@hbgrc.org

8. Lackawanna/Luzerne

Marge Thomas, Zone Coordinator
Redevelopment Authority
of Luzerne County
Suite #210
16 Luzerne Avenue
West Pittston, PA 18643
570-655-3329 ext 0
Fax: 570-655-3287
margie.thomas@lcredauth.org

9. Schuylkill/Carbon

Gary Bender, Director
County of Schuylkill Community &
Economic Development Office
401 North Second Street
Pottsville, PA 17901
570-628-1222
Fax: 570-628-1210
gbender@co.schuylkill.pa.us

10. Lehigh Valley

Nadya Rachid
Program Manager
Lehigh Valley Economic Development
Corporation
520 N. New Street
Bethlehem, PA 18018
610-266-2218
Fax: 610-266-7623
nrachid@lehighvalley.org

11. Southeast

Thomas J. Lonergan
Executive Director
Bucks County Economic
Development Corporation
11 Welden Drive, Suite 100
Doylestown, PA 18901
267-880-6071
Fax: 267-880-6584
tjlonergan@buckscountyida.com

12. City of Philadelphia

Madeleine Gee
Strategy & Incentives Manager
Office of Business Development
Department of Commerce
City of Philadelphia
1515 Arch Street, 12th Floor
Philadelphia, PA 19102
215-683-0006
Madeleine.Gee@phila.gov



KOZ PROGRAM ADMINISTRATIVE APPEAL FORM

Attachment III

SECTION I: KOZ PROGRAM INFORMATION

1. PROGRAM INVOLVED: <input type="checkbox"/> Keystone Opportunity Zone Program		2. TAX YEAR:
3. KOZ ADDRESS:		
4. DATE OF DENIAL (MM/DD/YYYY):	5. ARE THERE ANY CURRENT APPEALS FOR THIS TAXPAYER BEFORE DCED? <input type="checkbox"/> Yes <input type="checkbox"/> No	

SECTION II: PETITIONER INFORMATION

<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <i>(attach list of partners & addresses)</i> <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Other _____			
1. LEGAL NAME (For individual applicants give your full legal name):			
2. TRADE NAME OR DBA (if different from Legal Name):			
3. MAILING ADDRESS:			
4. CITY:	5. STATE:	6. ZIP:	7. COUNTRY:
8. CONTACT PERSON NAME:	9. CONTACT EMAIL ADDRESS:		10. CONTACT PHONE:

SECTION III: REPRESENTATIVE INFORMATION

1. COMPANY NAME:			
2. CONTACT PERSON:		3. CONTACT PERSON TITLE:	
4. ADDRESS:			
5. CITY:		6. STATE:	7. ZIP:
8. EMAIL ADDRESS:		9. PHONE:	

SECTION IV: SCHEDULING REQUEST

<input type="checkbox"/> Hearing Requested <input type="checkbox"/> No Hearing Requested. Please decide on basis of the petition, record, and, if requested, briefing.	
<input type="checkbox"/> This case to be held pending action on the same issue(s). Case Number: _____ Court Docket Number: _____	

SECTION V: CORRESPONDENCE WITH THE DEPARTMENT OF STATE HEARING OFFICER

If you elect to receive communications via email, you are authorizing the Department of State hearing officer to send correspondence via email.

Send Correspondence to <i>(select one)</i> :	<input type="checkbox"/> Petitioner	<input type="checkbox"/> Representative
Send Correspondence via <i>(select one)</i> :	<input type="checkbox"/> U.S. Mail	<input type="checkbox"/> Email
Send Decision and Order via <i>(select one)</i> :	<input type="checkbox"/> U.S. Mail	<input type="checkbox"/> Email

SECTION VI: ISSUES & ARGUMENTS

Address all of the following questions. Attach a separate sheet if more space is required.

1. WHAT IS THE SUBJECT OF APPEAL?

2. WHAT ARE THE FACTS RELIED UPON?

3. WHAT IS THE RELIEF SOUGHT?

4. WHAT IS THE STATUTORY AUTHORITY FOR THE RELIEF SOUGHT?

SECTION VII: CERTIFICATION****ALL APPLICANTS MUST COMPLETE THIS SECTION****

All appeal forms must be signed by the petitioner and authorized representative, if applicable.

Under penalties prescribed by law, I hereby certify this petition has been examined by me, and to the best of my knowledge, information and belief, the facts contained in the petition are true, correct and complete and the petition is not made for the purpose of delay.

1. PETITIONER'S NAME:

2. PETITIONER'S SIGNATURE:

3. PETITIONER'S TITLE:

4. DATE:

5. REPRESENTATIVE'S NAME:

6. REPRESENTATIVE'S SIGNATURE:

7. REPRESENTATIVE'S TITLE:

8. DATE:

INSTRUCTIONS

KOZ Program Administrative Appeal Form

General Information

You have ten days from the receipt of the decision you are appealing to file this form. Failure to fully follow these instructions and fully complete all sections of the appeal form will result in the rejection of this appeal. Rejection of this appeal will not toll the requirement to file this form within ten (10) days of the date of the receipt of the decision being appealed.

Please type or print neatly in blue or black ink. Attach a copy of the notice being appealed.

Petitions should be sent directly to the Department of Community and Economic Development's Office of Chief Counsel via electronic mail at: ra-dc-chief-counsel@pa.gov.

The form is considered filed as of the date of the email. However, emails sent after 5 P.M. on Monday through Friday, on holidays, or on weekends will be considered filed as of the next business day.

Please note that the Department refers administrative appeals to the Department of State for the appointment of a hearing officer. All administrative appeals are conducted according to the General Rules of Administrative Practice and Procedure found at 1 Pa. Code Part II.

Section I: KOZ Program Information**1. Program Involved**

This appeal form pertaining to the KOZ program.

2. Tax Year

Specify the tax year being appealed.

3. KOZ Address

Please provide the KOZ address(es) relevant to the appeal.

4. Date of Denial

Please provide the date of the denial of your application.

5. Current Appeals

If there are any current appeals for this taxpayer before the Department, please provide the docket number.

Section II: Petitioner Information**1. Legal Name**

Provide legal name. For individual applicants, give your full legal name.

2. Trade Name / DBA

Specify any trade names or fictitious name filings.

3-10. Please provide the requested information.

Section III: Representative Information

Petitioner may be required to have attorney representation. Complete representative information if Petitioner is represented by another person.

Section IV: Scheduling Request

Hearings, if requested, are held in Harrisburg. Petitioner may request a phone conference in lieu of a hearing. It is at the hearing officer's discretion whether to grant this request.

Section V: Correspondence with Department of State Hearing Officer

Please select the desired method of correspondence.

NOTE: Communication, including the Department's final decision and order, may be transmitted to you or your representative via email, should you elect the email option. If you elect to receive communications via email, you and your representatives assume the responsibility for the confidentiality of the information contained in emails sent to and from the Department or the Department of State hearing officer. The Commonwealth will not be held liable for the disclosure of any confidential information sent via email.

Section VI: Issues and Arguments

Briefly state the issue(s) involved and explain in detail why relief should be granted. Additional pages may be attached, if necessary. As required by the General Rules of Administrative Practice and Procedure, you must state clearly and concisely all of the following: (i) the grounds of interest of the petitioner in the subject matter, (ii) the facts relied upon, (iii) the relief sought, and (iv) citation to the appropriate statutory provision or other authority relied upon for relief. Failure to fully address these four items will result in the rejection of the appeal form. Rejection of this appeal form will not toll the requirement to file this form within ten (10) days of the date of the receipt of the decision being appealed.

Section VII: Certification

All petitions must be signed by the Petitioner and Authorized Representative, if applicable.