

DEADLINE - FEBRUARY 28, 2023 - NO EXTENSIONS

District Use Only

Date Received

Upper Dauphin Area School District

5668 State Route 209, Lykens, Pennsylvania 17048

Approved _____

Phone 717-362-8134

Rejected _____

APPLICATION FOR EXONERATION FROM OCCUPATION TAX

(Must be notarized and filed with Upper Dauphin Area School District by February 28, 2023)

There will be a \$40.00 charge (cash or money order only) for any exoneration forms received after February 28, 2023.

I hereby make application to the Upper Dauphin Area School District for exoneration from the Occupation Tax for the current tax year and certify to the truth and accuracy of the following information:

Borough or township of which a resident on July 1, 2022: _____

Name: _____ S.S.# _____ Birth Date: _____

Present Address: _____

Street or Rural Route

PO Box Number

Town

State

Zip

E-Mail Address

Marital Status: _____ Phone Number: _____

If married give the following information as to spouse:

Name: _____ S.S.# _____ Birth Date: _____

Present Address: _____

Are you a full-time student? yes [] no [] If yes, name of school _____

Sem. Credit Hours _____ (Certification from college you are attending is needed to prove full-time status)

Student exoneration is limited to a four-year course of study. High School graduation date: _____

Are you disabled? yes [] no [] Are you retired? yes [] no [] Are you a full-time housewife? yes [] no []

Give the following information as to earned income from all types of gainful employment or business in which involved for the current calendar year (January 1 - December 31, 2022) Do not include pensions, social security, dividends, interest, etc. - which are not considered income from gainful employment.

Name of employer or business engaged in such as partnership or officer of director of corporation

Total amount of compensation received proprietorship, in cash or in kind. If none, write **(NONE)**

Address

1. _____

2. _____

I am willing to furnish the Upper Dauphin Area School District with any reasonable documentation requested by said district to verify my application for exoneration. I understand that failure to answer any questions or verification of any information may result in denial of exoneration. **If my exemption status changes subsequent to the filing of this Occupation Tax Exemption Request, I shall be responsible for notification of the change in status by written notice to the School Board Secretary, within thirty (30) days of such change.**

COMMONWEALTH OF PENNSYLVANIA

COUNTY OF DAUPHIN

Sworn and Subscribed to before me

Signature

this _____ day of _____, 20____

Notary Public

**FOR CONSIDERATION ALL ITEMS MUST BE COMPLETED
IF NOT COMPLETED, APPLICATION WILL BE RETURNED**

ALL APPLICATIONS WILL BE SUBJECT TO AUDIT

NOTICE TO RESIDENTS OF UPPER DAUPHIN AREA SCHOOL DISTRICT

All persons 18 years of age or older by July 1, 2022 are liable for the two \$5.00 (\$10.00) school per capita taxes and **any borough or township per capita and resident taxes that appear on the tax notice.**

All persons 18 years of age or older by July 1, 2022 who have an annual earned income from gainful employment of **\$3,000.00** or more **for the current calendar year (January 1, 2022 – December 31, 2022)** are liable for the occupation tax of 100% as based on the assessment of **\$250.00**. Retired persons, housewives, and other persons who have less than **\$3,000.00** annual earned income from gainful employment are not liable for the occupation tax. Pensions, social security, dividends, interest, etc. are not included as earned income from gainful employment.

If a spouse or dependent over the age of 18 assists in the operation or management of a farm or business, then he/she shall be considered to have an occupation subject to the occupation tax. The income threshold for exoneration under this clause will be determined by multiplying \$3,000.00 by the number of owner/operators of the farm or business.

FEBRUARY 28, 2023 - FINAL DEADLINE - NO EXTENSIONS

ANYONE WHO HAS NOT FILED FOR EXONERATION PRIOR TO FEBRUARY 28 WILL BE TURNED IN TO THE DELINQUENT TAX OFFICE AS A DELINQUENT TAXPAYER.

2022 OCCUPATION TAX EXONERATION FOR STUDENTS:

A high school student who is 18 years of age or older by July 1, 2022, and who graduates from high school in 2022, is not required to pay the **occupation** tax for 2022, provided s/he earns **less than \$6,000.00** for the calendar year 2022. The high school student is, however, liable for the two (2) \$5.00 (total of \$10.00) school per capita taxes and any borough or township per capita and resident taxes that appear on the 2022 Personal Tax Notice. **AN APPLICATION FOR EXONERATION MUST BE SUBMITTED.**

Additionally, a full-time college student enrolled in an undergraduate course of study is not required to pay the **occupation** tax for a maximum of eight (8) consecutive semesters of enrollment, beginning the **calendar** year after graduation from high school (A maximum of four (4) calendar years following the year of graduation from high school.) provided s/he earns **less than \$6,000.00**. A full-time college student may not enroll during one (1) of these eight (8) semesters (skip a semester) and still maintain eligibility for tax exoneration. **An application for exoneration must be filed each year**, together with proof of enrollment and the number of credits taken for the semester(s) of the calendar year in which they are applying for exoneration. If the student is determined to be ineligible for tax exoneration during this eight (8) semester period, s/he will be responsible for the occupation tax from that calendar year forward.

To illustrate: An 18 year-old student graduates from high school in 2022 and enrolls as a full-time college student in the fall of 2022. This student is eligible for exoneration for 2022, as a high school student, provided earnings do not exceed \$6,000.00. This student then attends spring and fall semesters of college undergraduate study on a full-time basis in 2023, 2024, and 2025 earning less than \$6,000.00 annually and is eligible for exoneration, as a college student, for these years. In 2025 the student completes the spring semester, graduates from college, and earns less than \$6,000.00 for the calendar year. The student is eligible for exoneration as a college student for 2025, but will not be eligible for exoneration as a college student in subsequent years.

Applications for exoneration may be obtained from the local tax collectors or the school administration office and **MUST** be filed by ***February 28, 2023***. Decisions on these applications will be made no later than the March 2023 meeting of the school board. If the applicant does not qualify for exoneration, s/he will pay the tax plus penalty. All statements of earned income will be subject to audit, or proof of qualification for exoneration, the most recent W-2's, tax returns filed and similar items will be considered.

THERE WILL BE A \$40.00 CHARGE (CASH OR MONEY ORDER ONLY) FOR ANY EXONERATION FORM RECEIVED AFTER FEBRUARY 28, 2023.