

**DEADLINE - FEBRUARY 28, 2024 - 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, 2024)**

**There will be a \$40.00 charge (cash or money order only) for any exoneration forms received after February 28, 2024.**

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, 2023**: \_\_\_\_\_

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 homemaker? 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, 2023) 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, 2023 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, 2023 who have an annual earned income from gainful employment of **\$3,000.00** or more **for the current calendar year (January 1, 2023 – December 31, 2023)** 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, 2024 - 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.**

### **2023 OCCUPATION TAX EXONERATION FOR STUDENTS:**

A high school student who is 18 years of age or older by July 1, 2023, and who graduates from high school in 2023, is not required to pay the **occupation** tax for 2023, provided s/he earns **less than \$6,000.00** for the calendar year 2023. 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 2023 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 2023 and enrolls as a full-time college student in the fall of 2023. This student is eligible for exoneration for 2023, 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 2024, 2025, and 2026 earning less than \$6,000.00 annually and is eligible for exoneration, as a college student, for these years. In 2026 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 2026 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, 2024***. Decisions on these applications will be made no later than the March 2024 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, 2024.**