

**BOROUGH OF EMMAUS
INSTRUCTIONS FOR COMPLETING THE
APPLICATION FOR EXONERATION FROM PER CAPITA TAX**

Borough Policy

The Emmaus Council may make exonerations for uncollectible per capita taxes, which taxes are uncollectible due to mistake, indigency, or death, or as for such other reason it shall appear just and reasonable.

It is the Borough's policy to exonerate the tax collector or such other Borough designee from the collection of per capita tax from individuals whose income from all sources does not exceed \$7,900 annually (\$13,300 for husband and wife) and to grant such other exonerations requests, that are just and reasonable.

The Borough Manager is to periodically present to Council requests for exonerations.

Requests for exonerations presented for disability or low income must be accompanied with substantiating evidence.

Procedures

1. Married couples must file jointly showing total income and both must sign the application.
2. Requests for exonerations for low-income status (including students) must include a copy of last year's US Individual Income Tax Return (first page only) Form 1040. If a tax return was not filed for the previous year, the statement of income on the last page must be completed and notarized. Requests for individuals/couples under age 62 must be submitted annually.
3. Disability requests must include a copy of last year's US Individual Income Tax Return (first page only) Form 1040 and a statement from a physician indicating the nature of the disability and if, in the physician's opinion, the disability results in inability for gainful employment. If a tax return was not filed for the previous year, the statement of income on the last page must be completed and notarized.
4. The exonerations request shall be filed with the Borough Manager, who will forward it to Council after reviewing it to determine that it is complete in every respect.

STATEMENT OF INCOME

**Only Complete This Section If You Were Not Required To File A US Individual
Income Tax Return, Form 1040, Last Year.**

This Section MUST be Notarized

List all income from all sources as follows:

Wages, salaries, tips, etc.....	_____
Interest & Dividends.....	_____
Alimony.....	_____
Business Income.....	_____
Capital Gains.....	_____
Pensions & Annuities.....	_____
Rental, Partnership & S Corporations.....	_____
Farm Income.....	_____
Unemployment Compensation.....	_____
Social Security.....	_____
Other Income.....	_____
 Total Income.....	_____

Under penalties of perjury, I/we declare that I/we have examined this statement of income, and to the best of my/our knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which the preparer has any knowledge.

State of Pennsylvania

Applicant

County of Lehigh

Spouse

Subscribed and sworn before me this _____ day of _____, 20____.

Notary Public