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 exoneration requests, that are just and reasonable.

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

Requests for exoneration 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 exoneration 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 exoneration 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.

BOROUGH OF EMMAUS APPLICATION FOR EXONERATION FROM PER CAPITA TAX REFER TO ATTACHED INSTRUCTIONS

What year is this application	for? Effective Au	igust1,	_
Name of Applicant			
Social Security Number		Date of Birth	Age
Name of Spouse (if deceased	d, so state)		
Social Security Number		Date of Birth	Age
Street	City	State	Zip
What is your marital status? Single	Circle one. Married	Separated	Widowed
Why are you requesting exoneration? Low Income Disability		Student	
If a Federal Income Tax Reta and have notarized the stater source.	-		-
Under penalties of perjury, In the best of my/our knowledg preparer (other than applican knowledge.	ge and belief, it is true	, correct, and compl	ete. Declaration of
Signature of Applicant		Da	nte
Signature of Spouse		Date	
Signature of Preparer, if other	er than applicant	Da	nte
Signature of Borough Manag	ger	Da	nte
ApprovedReason for Rejection	Rejected	Da	nte

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:

TTT 1			
Wages, salaries, tips, etc	<u> </u>		
Interest & Dividends	— 		
Alimony			
Business Income			
Capital Gains			
Pensions & Annuities	<u> </u>		
Rental, Partnership & S Corporat	ions		
Farm Income			
Unemployment Compensation			
Social Security			
Other Income	<u> </u>		
Total Income Under penalties of perjury, I/we declare income, and to the best of my/our knowl Declaration of preparer (other than applipreparer has any knowledge.	that I/we have examined tedge and belief, it is true,	this statement of correct, and complet	æ.
State of Pennsylvania			
State of Femisyrvania	Applicant		
County of Lehigh	Аррисан		
County of Lehigh			
County of Lehigh	Spouse		
County of Lehigh Subscribed and sworn before me this	Spouse	, 20 .	
County of Lehigh Subscribed and sworn before me this	Spouse	, 20	