

Per Capita Tax Due \$ _____

Bill # _____

2026 - 2027 LOWER DAUPHIN OCCUPATION TAX EXEMPTION REQUEST**PLEASE CHECK ONE:**
☐ Conewago ☐ East Hanover ☐ Hummelstown ☐ Londonderry ☐ South Hanover
RETURN FORM TO YOUR TAX COLLECTOR. LATE FORMS WILL NOT BE PROCESSED.**CURRENT DATA**

_____	_____
FULL NAME	EMAIL ADDRESS
_____	_____
STREET ADDRESS	TELEPHONE #
_____	_____
CITY AND STATE	BIRTHDATE MALE/FEMALE

OTHER RESIDENTS OF THE HOUSEHOLD

NAME	BIRTHDATE
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_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

PLEASE CHECK ONE REASON ONLY FOR EXEMPTION:
☐ Full-time student of higher education taking 12 credit hours per semester for 2 semesters between July 1, 2026 and June 30, 2027.
Name of School _____
☐ *I certify under penalty of perjury my total taxable income reportable to the State income tax bureau will not equal or exceed \$6,000 for tax year 2026 OR that I have no occupation or no earned income for tax year 2026. If my eligibility changes I will notify the tax collector within 30 days. If you retired in 2026 and all your wages were paid to you by July 1, 2026 you still qualify even if they exceeded \$6,000 if you have no other earned income after 7/1/26.

☐ Permanent Zero Occupation - As of July 1, 2026 I have no earned income or occupation and do not plan to return to work.

☐ A member of the clergy with no other occupation.

☐ Age 70 or older as of July 1, 2026.
ALL REQUESTS ARE AUDITED*SEND THIS FORM TO TAX COLLECTOR WITH PER CAPITA TAX PAYMENT**

TAXPAYER SIGNATURE: _____

DATE: _____

Lower Dauphin includes all income sources that are taxable by the State of Pennsylvania.**You must first have an Occupation or Earned Income to be subject to paying the School Occupation Tax.****Be advised that if you have rental income your occupation is "Landlord".**

Earned Income means all types of payments for services rendered or to be rendered in the future, whether received in cash or in the form of property, services or other things of value. Earned Income includes salaries, wages, fees, tips, gratuities, commissions, bonuses, net profits from the operation of a business, profession or farm, incentive payments, vacation or holiday pay, termination or severance pay, sick pay (unless excluded), stock options, educational stipends, meals and lodging not provided for the convenience of the employer, reimbursement in excess of allowable business expenses and other income received for services rendered. Refer to your local tax return to determine your annual "Earned Income".

Unearned Income (other sources taxable by the State of Pennsylvania) to be added to your Earned Income to compute \$6,000 limitation for exemption are as follows: 1) Interest; 2) Dividends; 3) Rents, Royalties, Patents and Copyrights; 4) Income from Estates and Trusts; and 5) Gambling and Lottery Winnings, including prizes of the Pennsylvania state lottery. You must have Earned Income in order to include these Unearned Income sources towards your LD exemption limit. If you have no earned income you are exempt with no limit on the amount of allowable Unearned Income.

Excluded income (PA tax exempt): Disability, Worker's Compensation, Pensions collected during retirement, Public Assistance, Unemployment, Child support and Alimony.

HOMEMAKERS OR RETIRED PERSONS UNDER THE AGE OF 70 WITH PART-TIME EMPLOYMENT AND OTHER STATE REPORTABLE INCOME TOTALING \$6,000 OR MORE ARE NOT ELIGIBLE FOR OCCUPATION TAX EXEMPTION.

COMPLETE EXEMPTIONS/EXONERATIONS - (INDIGENT, OUT-OF-STATE MILITARY, NON-RESIDENT MILITARY, NON-RESIDENT, MOVED PRIOR TO JULY 1 AND PAID OTHER) MUST PROVIDE THE NECESSARY DOCUMENTATION TO THE TAX COLLECTOR TO VERIFY THE REQUEST FOR EXONERATION.

The complete Lower Dauphin Tax Policy is available at the Lower Dauphin Administration Office, 291 East Main Street, Hummelstown, PA 17036 or on the website www.lsd.org. If you need further assistance call the tax office at (717)566-5311.