

EARNED INCOME TAX, LOCAL SERVICES TAX, MERCANTILE TAX AND LICENSE INFORMATION, AND  
HOPEWELL TOWNSHIP ZONING OCCUPANCY PERMIT APPLICATION FOR NEW BUSINESSES

BERKHEIMER TAX ADMINSTRATOR

REPORTING OF EARNED INCOME TAX, LOCAL SERVICE TAXES AND MERCANTILE TAXES

EARNED INCOME TAX INFORMATION, SUBBMISONS AND PAYMENTS PLEASE VISIT THE WEBSITE AT

[www.hab-inc.com](http://www.hab-inc.com)

CURRENT E.I.T. PLEASE CALL 1-866-701-7206

DELINQUENT E.I.T. PLEASE CALL 1-610-599-3135

[WWW.HAB-INC.COM](http://WWW.HAB-INC.COM) FOR INFORMATION, FORMS, AND ELECTRONIC FILING

ADDRESS FOR LOCAL SERVICE TAX SUBMISSION

BERKHEIMER, CHECKS PAYABLE TO HAB-LST

P.O. BOX 906, BANGOR PA 18012-0906

[csberk@hab-inc.com](mailto:csberk@hab-inc.com)

1-610-599-3142

ADDRESS FOR MERCANTILE TAX AND LICENSE

BERKHEIMER

325-A N. POTTSTOWN PIKE

EXTON, PA 19341-2290

1-610-363-7214

HOPEWELL TOWNSHIP ZONING OCCUPANCY PERMIT APPLICATION FOR NEW BUSINESSES

PLEASE COMPLETE THE ENCLOSED ZONING OCCUPANCY PERMIT APPLICATION FOR NEW BUSINESSES  
AND MAIL TO

HOPEWELL TOWNSHIP

1700 CLARK BLVD

ALIQUIPPA, PA 15001

ATTN: ANDY BRUNETTE

JOHN BATES

724-378-1460

[hopewellmgr@hopewelltwp.com](mailto:hopewellmgr@hopewelltwp.com)

[zoningofficer@hopewelltwp.com](mailto:zoningofficer@hopewelltwp.com)

## IMPORTANT NOTICE EARNED INCOME TAX

Dear Employer,

Berkheimer Tax Administrator is pleased to announce that we have been appointed as the Earned Income Tax Administrator for your political subdivision (municipality and school district combination). *This is not a change in the tax or the rate, only a change in the tax collector.*

To introduce ourselves, Berkheimer is an appointed earned income tax officer under the authority of the Local Tax Enabling Act (LTEA). The LTEA is the state law authorizing Pennsylvania municipalities/school districts to impose the earned income tax. Founded in 1946 in Bangor Pennsylvania, Berkheimer is Pennsylvania's largest independent tax collection agency, maintaining many offices throughout the state. Known for our taxpayer service and efficiency of collections, over one-third of the municipalities and school districts in Pennsylvania process their tax records and payments through Berkheimer.

As the appointed Earned Income Tax officer, we are charged with the duty of administering the school district's and municipality's taxes. This includes collecting the tax, providing taxpayer service and creating accurate tax records and accounts for each taxpayer.

Every employer located within this area is required to withhold the Earned Income Tax from their employees and file and remit payment to our office no later than the last day of the month after the end of each quarter. Please note the quarterly due dates on the back of the form or on our web at [www.hab-inc.com](http://www.hab-inc.com). Delinquent fees and penalties will apply for any late or incorrect filings.

Please complete the enclosed form with the correct information for your organization. The data that we have included on the form is a reflection of the data that we were able to collect from the prior collector's records and may be incomplete. It is critical for accurate distribution of tax dollars, that the correct Political Sub-division Code (PSD Code) be identified and updated on the enclosed form. Please verify and update this information and return to us as soon as possible.

Berkheimer offers taxpayers and tax preparers the ability to electronically file a variety of taxes, including the Earned Income Tax, through our Berk-e online filing and electronic upload capability. Please refer to our website at [www.berk-e.com](http://www.berk-e.com) to e-file, make payment, complete registration, and for additional information.

Additionally, please note that in 2008, the Commonwealth of Pennsylvania passed new legislation in an attempt to streamline and reform the local tax collection system. This has resulted in major changes to the manner in which you will be required to withhold and remit Earned Income taxes on behalf of your employees. The changes are a required part of Act 32 of 2008 and are effective January 1, 2012 for the 2012 Tax Year. Please refer to our website for additional details.

For more information regarding tax rates, please visit our website at [www.hab-inc.com](http://www.hab-inc.com). Click on the link labeled "Tax Rates" to be directed to the Department of Community and Economic Development (DCED) website.

If you have any questions or would like additional information, please submit an electronic inquiry via our website or contact our Customer Care Department. We will be happy to assist you.

BERKHEIMER  
Earned Income Tax Administrator

**ATTENTION PENNSYLVANIA BASED EMPLOYER:****NOTICE OF MANDATORY TAX CHANGES**

In 2008, the Commonwealth of Pennsylvania amended the Local Tax Enabling Act ("LTEA"), better known as Act 511 of 1965, to streamline and reform the local earned income tax collection system. We are writing at this time to notify you that this has resulted in major changes to the manner in which you are now required to withhold and remit earned income taxes on behalf of your employees. The following changes are a required part of Act 32 of 2008 and are effective as of January 1, 2012 for the 2012 tax year:

1. ALL employers with locations within Pennsylvania are required to withhold earned income taxes from their employees based on the higher of the two tax rates the employee can be subjected to, i.e., the employee's resident tax rate or the employer jurisdiction's non-resident tax rate. The employer will be required to identify the rate for each employee and withhold and remit at the higher of the two rates. Act 32 requires that all taxing bodies within each county choose one tax collector to administer the earned income tax for that county. As of the 1st quarter of 2012, all employers/self reporting individuals are required to file the taxes due with the county's chosen administrator.

Berkheimer is pleased to offer a service to assist employers in identifying the appropriate resident jurisdiction and tax rate for its employees. Through "Berk-e," our e-file portal ([www.berk-e.com](http://www.berk-e.com)), you have the opportunity to upload a file of employee's addresses, which our system will standardize, match to our internal coding system, and return to you the appropriate resident rate and jurisdiction.

If you have questions regarding the appropriate tax rate for an employee, information can be obtained on the State's Municipal Statistics website at: <http://munstatspa.dced.state.pa.us/Registers.aspx>. You would then choose the municipality and/or tax type you are looking for information on.

**Example:** Employer is located in Worcester Township where the non-resident rate is 1%. Employee A resides in Collegeville Borough where resident rate is 1.4%. Employee B resides in Upper Merion Township where resident rate is 0%. The Employer would withhold at 1.4% for Employee A and 1% for employee B. Employer would remit the tax quarterly as required to the tax collector for the county it is located in.

2. Employers are now required to obtain from every employee a certification of their place of residence and the correct rate due. The form is available on the Department of Community and Economic Development's (DCED) website at: [www.newpa.com/webfm\\_send/1605](http://www.newpa.com/webfm_send/1605) or on ours at: [www.hab-inc.com/content/upload/AssetMgmt/images/PDFDocuments/CertificateOfResidency.pdf](http://www.hab-inc.com/content/upload/AssetMgmt/images/PDFDocuments/CertificateOfResidency.pdf)

The form will need to be completed by all existing and new employees. The form will also need to be updated any time an employee moves. The completed form is to be retained by the employer and is subject to audit by the tax administrator. To facilitate the process, Berkheimer is providing a copy of this certificate to each taxpayer residing in our client areas with instructions to submit it to their employer.

3. Employers who employ 25 or more employees are encouraged to file their quarterly returns electronically. For information on how to do so, please visit our website at [www.berk-e.com](http://www.berk-e.com).

**NOTE:** Act 32 places the responsibility on the employer to ensure that the proper rate is being withheld from each of its employees. Failure to do so could result in the employer being liable for any taxes due. Failure to comply with the changes, as mandated by Act 32, can result in fines and delinquent fees being assessed to both the individual and employer.

If you have additional questions or need additional information on the changes, please visit our website at [www.hab-inc.com](http://www.hab-inc.com) or that of the DCED at [www.newpa.com](http://www.newpa.com).

Sincerely,  
Berkheimer Tax Administrator





PO Box 21570  
Lehigh Valley, PA 18002-1570



ERR1

Our records show your business is in:

040801

HOPEWELL TWP

01673

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Berkheimer at 610-599-3139, during the hours of 9:00 a.m. through 4:30 p.m., Monday through Friday. Or, you can visit our website at [www.hab-inc.com](http://www.hab-inc.com).

Berkheimer is not the appointed tax hearing officer for your taxing district and will not accept any petitions for appeal. Petitions for appeal must be filed with the appropriate appeals board for your County. Berkheimer can provide you with the proper procedures and forms necessary to file an appeal with the appeals board for your Tax Collection District.

If any of the printed information is incorrect, or the company is now closed, please visit our website at [www.berk-e.com](http://www.berk-e.com) to submit the correct information, or make the changes on the reverse side of the form and return to our office at:

Berkheimer Tax Administrator  
PO Box 21570  
Lehigh Valley, PA 18002-1570



HOPEWELL TOWNSHIP  
1700 CLARK BLVD  
ALIQUIPPA PA 15001-4205

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## TAX COLLECTION DISTRICTS

### TCD CODE TAX COLLECTION DISTRICT

01	ADAMS TAX COLLECTION DISTRICT
70	ALLEGHENY CENTRAL TAX COLLECTION DISTRICT
71	ALLEGHENY NORTH TAX COLLECTION DISTRICT
72	ALLEGHENY SOUTHEAST TAX COLLECTION DISTRICT
73	ALLEGHENY SOUTHWEST TAX COLLECTION DISTRICT
03	ARMSTRONG TAX COLLECTION DISTRICT
04	BEAVER TAX COLLECTION DISTRICT
05	BEDFORD TAX COLLECTION DISTRICT
06	BERKS TAX COLLECTION DISTRICT
07	BLAIR TAX COLLECTION DISTRICT
08	BRADFORD TAX COLLECTION DISTRICT
09	BUCKS TAX COLLECTION DISTRICT
10	BUTLER TAX COLLECTION DISTRICT
11	CAMBRIA TAX COLLECTION DISTRICT
12	CAMERON TAX COLLECTION DISTRICT
13	CARBON TAX COLLECTION DISTRICT
14	CENTRE TAX COLLECTION DISTRICT
15	CHESTER TAX COLLECTION DISTRICT
16	CLARION TAX COLLECTION DISTRICT
17	CLEARFIELD TAX COLLECTION DISTRICT
18	CLINTON TAX COLLECTION DISTRICT
19	COLUMBIA TAX COLLECTION DISTRICT
20	CRAWFORD TAX COLLECTION DISTRICT
21	CUMBERLAND TAX COLLECTION DISTRICT
22	DAUPHIN TAX COLLECTION DISTRICT
23	DELAWARE TAX COLLECTION DISTRICT
24	ELK TAX COLLECTION DISTRICT
25	ERIE TAX COLLECTION DISTRICT
26	FAYETTE TAX COLLECTION DISTRICT
27	FOREST TAX COLLECTION DISTRICT
28	FRANKLIN TAX COLLECTION DISTRICT
29	FULTON TAX COLLECTION DISTRICT
30	GREENE TAX COLLECTION DISTRICT
31	HUNTINGDON TAX COLLECTION DISTRICT
32	INDIANA TAX COLLECTION DISTRICT

### TCD CODE TAX COLLECTION DISTRICT

33	JEFFERSON TAX COLLECTION DISTRICT
34	JUNIATA TAX COLLECTION DISTRICT
35	LACKAWANNA TAX COLLECTION DISTRICT
36	LANCASTER TAX COLLECTION DISTRICT
37	LAWRENCE TAX COLLECTION DISTRICT
38	LEBANON TAX COLLECTION DISTRICT
39	LEHIGH TAX COLLECTION DISTRICT
40	LUZERNE TAX COLLECTION DISTRICT
41	LYCOMING TAX COLLECTION DISTRICT
42	MCKEAN TAX COLLECTION DISTRICT
43	MERCER TAX COLLECTION DISTRICT
44	MIFFLIN TAX COLLECTION DISTRICT
45	MONROE TAX COLLECTION DISTRICT
46	MONTGOMERY TAX COLLECTION DISTRICT
47	MONTOUR TAX COLLECTION DISTRICT
48	NORTHAMPTON TAX COLLECTION DISTRICT
49	NORTHUMBERLAND TAX COLLECTION DISTRICT
50	PERRY TAX COLLECTION DISTRICT
51	PHILADELPHIA TAX COLLECTION DISTRICT
52	PIKE TAX COLLECTION DISTRICT
53	POTTER TAX COLLECTION DISTRICT
54	SCHUYLKILL TAX COLLECTION DISTRICT
55	SNYDER TAX COLLECTION DISTRICT
56	SOMERSET TAX COLLECTION DISTRICT
57	SULLIVAN TAX COLLECTION DISTRICT
58	SUSQUEHANNA TAX COLLECTION DISTRICT
59	TIOGA TAX COLLECTION DISTRICT
60	UNION TAX COLLECTION DISTRICT
61	VENANGO TAX COLLECTION DISTRICT
62	WARREN TAX COLLECTION DISTRICT
63	WASHINGTON TAX COLLECTION DISTRICT
64	WAYNE TAX COLLECTION DISTRICT
65	WESTMORELAND TAX COLLECTION DISTRICT
66	WYOMING TAX COLLECTION DISTRICT
67	YORK TAX COLLECTION DISTRICT

**YOU MAY BE ABLE TO FILE WITH ONE COLLECTOR**

Act 32 allows for employers with multiple locations in the Commonwealth of Pennsylvania the option to file their returns for all locations with one collector. This means that if, as an employer, you would normally have to file with two or more Local Earned Income Tax collectors, you can choose one of those collectors for your entire filing. However, to take advantage of this simplified filing requirement, the employer is required to file and pay electronically through our e-file website, on a monthly basis. The collector that you select should be based on the location of your Payroll Department. If you are located out of state, you may select any collector that services an area where you have a location. Pending approval, Berkheimer stands ready to provide this service to employers throughout the state.

For more information, please visit our website at [www.hab-inc.com](http://www.hab-inc.com) or contact our Customer Care at (610) 599-3139.

V3

Armstrong TCD  
Beaver TCD  
Bradford TCD  
Butler TCD  
Cambria TCD  
Carbon TCD  
Columbia TCD  
Crawford TCD

Elk TCD  
Erie TCD  
Indiana TCD  
Jefferson TCD  
Lackawanna TCD  
Lawrence TCD  
Lehigh TCD  
Luzerne TCD

McKean TCD  
Mercer TCD  
Monroe TCD  
Montgomery TCD  
Northumberland TCD  
Pike TCD  
Schuylkill TCD  
Snyder TCD

Sullivan TCD  
Susquehanna TCD  
Union TCD  
Venango TCD  
Wayne TCD  
Westmoreland TCD  
Wyoming TCD

**Save TIME, MONEY, and the ENVIRONMENT ... File Online****Berk-e has everything you need to file online!**

- Fast, free, on-time filing
- Faster refunds
- No printing or postage
- Convenience of 24/7 availability
- Environmentally friendly
- Higher accuracy
- Access to previous online returns
- Paper forms are not required for you or your tax preparer

**File Online/download forms at: [www.berk-e.com](http://www.berk-e.com)****To request a paper form call: (610) 599-3139**

## Hopewell Township

1700 Clark Boulevard  
Aliquippa, PA 15001

## Zoning Occupancy Permit Application (Businesses)

**ZONING OCCUPANCY PERMIT APPROVAL IS REQUIRED FOR ALL NEW  
BUSINESSES THAT LOCATE IN OR EXISTING BUSINESSES THAT  
RELOCATE WITHIN HOPEWELL TOWNSHIP**

THE FOLLOWING INFORMATION IS REQUIRED

1. **Name of Business:** \_\_\_\_\_  
**Address/Location or Business:** \_\_\_\_\_  
\_\_\_\_\_
2. **Proposed business type pursuant to the Hopewell Township Zoning Ord.:**  
\_\_\_\_\_  
\_\_\_\_\_
3. **Business owner name:** \_\_\_\_\_  
**Owner address:** \_\_\_\_\_  
**Owner phone #:** \_\_\_\_\_
4. **Property owner name:** \_\_\_\_\_

**\* Submit two (2) copies of a drawing or sketch plan layout of the floor plan for the business identifying rooms, building areas and exits doors.**

APPLICANT SIGNATURE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

THIS BOX - TOWNSHIP USE ONLY

Date Received: \_\_\_\_\_

Zoning Approval #: \_\_\_\_\_

Permitted Use: \_\_\_\_\_

Approval Date: \_\_\_\_\_

Twp Zoning Approval: \_\_\_\_\_

**\* Verify that business owner has contacted**

**CENTAX AND BERKHEIMER**

*"People Working Together To Build A Better Community"*



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## **ACT 32 – What Employers Need to Know Now!**

### **A. What is ACT 32? When does it take effect?**

- 1) Consolidated Local Tax Collection in Pennsylvania. Requires Universal Withholding.
- 2) January 1, 2012 - 2012 Tax Year applicable to Earned Income Tax ("EIT") Collection.

### **B. What Employers are Subject to ACT 32 Requirements?**

- 1) All employers having an office, factory, workshop, branch, warehouse or other place of business within any Tax Collection District who employs one or more persons, other than domestic servants, for a salary, wage, commission, or other compensation are subject to Act 32.

### **C. Employer Registration Requirements -**

- 1) All employers must register with Tax Officer in Tax Collection District ("TCD") within 15 days of becoming employer within TCD.

### **D. Certificate of Residence = Federal W4 – Employer and Employee Requirement -**

- 1) [http://www.newpa.com/webfm\\_send/1605](http://www.newpa.com/webfm_send/1605) (Link to Certificate).
- 2) Employee Requirements - Every employee must complete a Certificate of Residence (see attached). This form identifies employee information required by law to be collected by the employer and submitted to the tax officer; including:
  - i. Employee Name, Employee Address, Social Security Number.
  - ii. Identify all Municipalities and School Districts that impose resident or non-resident tax on employee.
  - iii. Political Subdivision Code ("PSD") – <http://munstatspa.dced.state.pa.us/>
- 3) Certificate of Residence is analogous to Federal Employee's Withholding Allowance Certificate (Form W-4).
- 4) Any employee who changes their address of domicile **must** complete a new Certificate of Residence.
- 5) Designation of municipality and school district of the employee, including domicile address must be correctly stated. Use DCED website to assist employee.
  - i. Note: The designation of the municipality and school district of the employee make the domicile address extremely important. If the employee is unsure of this information, the employer has a duty to assist the employee in determining this information. If the employer has difficulty determining the correct municipality and school district they should contact the Tax Officer for the place of employment.
- 6) Employers must retain Certificate of Residence (as they would with a W-4) and will only be supplied to Tax Officer upon request.
  - i. **EMPLOYERS – keep the certificates for YOUR records. Do NOT send to CENTAX.**

### **E. Determining Amount of Tax to be Withheld – Use of DCED Tax Register -**

- 1) Employers are responsible for determining the amount of tax to be withheld. Employees are subject to the EIT levied by the municipality and school district where they reside.
- 2) Per Section 511 of ACT 32, an employer shall not be required to deduct from compensation of an employee or make reports of compensation in connection with any withholding tax that is not released on the DCED's Official Tax Register, unless the political subdivision imposing the tax has provided written notice to the employer of the tax or tax rate and withholding requirement.
- 3) An employer MAY withhold at the most recently available rate on the DCED's Real Time Tax Register even if such rate is different than the tax rate released on the official register.

### **F. Employer Reporting and Returns -**

- 1) Any employer with 50 or more employees is required to file online, using CENTAX Employer e-filing.



- 2) Employers with 50 or less employees MAY submit their returns on paper, but are encouraged to submit online.

**G. Steps to Determine Withholding Amount for Employee -**

- 1) Determine municipality where person's place of employment is located.
- 2) Collect Certificate of Residence of Employee, note the municipality and School District where the employee is domiciled.
- 3) Determine from DCED Official Tax Register where any income tax is levied on non-residence by the municipality in which the employee's place of employment is located – if so, what is the tax rate. If levied on non-residents, this is the employee's non-resident rate.
- 4) Determine from DCED Tax Register whether any income tax is levied by the municipality and school district in which the employee resides. If levied, the combined municipal and school district rate is the employee's resident tax rate.
- 5) Withhold tax at the greater of the resident tax rate (step 4) or non-resident rate (step 3).
- 6) If employee moves, the employer must require employee to file a new Certificate of Residence, and employer must repeat steps (1-5).
- 7) Note: It is extremely important that the employer exercises the utmost care in determining the correct resident and non-resident tax rate.

**H. Single-Site Employers -**

- 1) Employer with Single place of Employment in one Tax Collection District.
- 2) Within 30 days of the end of each calendar quarter, an employer must file a quarterly return and pay the amount of income taxes deducted during the preceding calendar quarter to the tax Officer in the place of employment for each employee.

**I. Multi-Site and Out-of-State Employers- Employer with several places of employment in more than one TCD.**

- 1) Two Options:
  - i. **Pay Several Tax Officers at Each Place of Employment (Several TCDs) – Quarterly** - A multi-site employer may report quarterly for each place of employment as described above for Single-Site employers.
  - ii. **Pay One Tax Officer in TCD Where Payroll Operations Location – Three Requirements:**
    1. **Monthly Filing** - Within 30 days after the last day of each month (cannot pay quarterly),
    2. **Electronic Filing** - Must be deducted, and filed and paid electronically,
    3. **Notice** - Employer must file a notice of intention to file combined returns and make combined payments with the Tax Officer for each place of employment at least one month before filing their first combined return.

**J. Enforcement Actions -**

- 1) Monthly Remittance may be enforced for delinquent employers.
- 2) May be held liable for payment of Earned Income Taxes for Employees, if employer willfully or negligently fails or omits to make the required deductions.
- 3) Penalty and Interest of unpaid amount.
- 4) Costs of Collection.
- 5) Fines - up to \$2,500.00 for each offense for failure, neglect or refusal, plus reasonable costs.
- 6) Willfully fails to collect or truthfully account and distribute, misdemeanor and pay a fine up to \$25,000.00 or to imprisonment not exceeding two years, or both. Additional fines and penalties can apply for supplying false information.

**K. Annual Employer and Employee Returns to be Filed with Tax Collector -**

- 1) On or before February 28 of the succeeding year, an employer must file with the tax collector where income taxes have been deducted and remitted.
- 2) Must File:

- i. Annual Return
- ii. Individual Withholding Statement for Each Employee (may be integrated with W-2).

# **FAQs: Frequently Asked Questions**

## **Act 32, Earned Income Tax Collection Reform**

- 1. How will Tax Collection Districts be structured under Act 32, the new earned income tax collection law?**

Under Act 32, the earned income tax collection process has been restructured creating county-wide tax collection districts (TCDs). These new districts have boundaries that are congruent geographically with current county lines, unless there is a school district that overlaps county boundaries. If a school district crosses a county line, the school district and its component municipalities have been kept whole and are included in the county where the affected municipalities have the greatest population.

- 2. How many EIT collectors does Act 32 create?**

The legislation amends the Local Tax Enabling Act (act 511 of 1965) and is applicable to municipalities and school districts in all counties except Philadelphia. Act 32 provides for one earned income Tax Officer (collector) for each county, other than Philadelphia and Allegheny Counties. It has resulted in a reduction of local earned income tax collectors from approximately 560 to 21 when the legislation becomes effective statewide in 2012. Philadelphia City/County already has a consolidated tax system and falls under the Sterling Act of 1932. The Act further provides for (4) tax collection districts in Allegheny County.

A complete listing and several versions of maps showing the TCD boundaries are available on this website.

- 3. The Act provides employers with the option of remitting taxes for all employees to one taxing district regardless of where the employees might be employed or reside. Will this delay the remittance of taxes to municipalities and school districts?**

No. In fact, the process will become more streamlined and timely. New countywide tax collectors will have stringent requirements to provide tax remittance faster and on a quarterly basis.

Businesses with multiple locations across the state will be permitted to remit to the county tax collection district where they are headquartered rather than tens or even hundreds of collectors around the state, as is that case under current law. For the overall business community, this represents an important step in simplifying their withholding and remittance responsibilities. In exchange, the employers who exercise this option will be required to remit withholdings and employee wage tax detail electronically on a monthly basis, thus accelerating the transfer of tax revenues.

**4. How will funds be withheld and distributed under the Act?**

Through greater use of technology, collections, distributions and cash flow will be enhanced.

Employers will now be required to withhold applicable earned income tax from non-residents and residents. They are also required to remit all withholdings to the tax collection district where they are located within 30 days of the end of each quarter, unless they have locations in multiple TCDs and exercise the option discussed in FAQ #3. Tax Officers are required to remit all withholdings to the taxing jurisdictions no later than 60 days after receipt for all taxes received prior to April 1, 2013. Taxes received from employers on or after April 1, 2013 must be remitted to the taxing jurisdictions no later than 30 days after receipt. Tax Officers will also be required to provide real time tax data and revenue (rather than estimates) to taxing jurisdictions. The tax collection committee may require more frequent distributions.

**5. How is an employer to determine the correct rate of earned income tax to be withheld from an employee?**

Under Act 32, employers are required to withhold the higher of the employee's resident earned income tax amount (rate of total resident EIT where they *reside*) vs. the employee's municipal non-resident earned income tax amount (rate of non-resident EIT where they are *employed*) and remit to the workplace tax collector.

*Example #1:* If an individual resides in a municipality/school district that impose a total resident EIT rate of 0.5% and they work in a municipality that imposes a municipal non-resident EIT rate of 1.0%...a total EIT of 1.0% would be withheld from the employee.

*Example #2:* If an individual resides in a municipality/school district that impose a total resident EIT rate of 1.6% and they work in a municipality that imposes a municipal non-resident rate of 1.3%...a total EIT of 1.6% would be withheld from the employee.

**6. How will Act 32 affect businesses in the state?**

The new collection system requires all employers doing business in the state to withhold applicable earned income taxes for each one of their employees irrespective of where they reside. A streamlined tax collection system with uniform forms and procedures will simplify tax collection for companies that conduct business in Pennsylvania.

**7. What impact will this legislation have on Elected Tax Collectors?**

This legislation affects only appointed local earned income collectors, *not elected real estate tax collectors*. However, if an elected real estate tax collector is also appointed by the municipality and/or school district to collect the EIT, then this portion of the elected tax collector's job will be affected.

**8. How does the Act improve accountability with the collection and distribution of income taxes?**

There are a number of provisions in the Act that strengthen accountability and enforcement.

- Tax Officers must keep records of every dollar received and distributed and submit monthly reports accounting for each dollar.
- The required annual audit includes a reconciliation of monthly reports and the receipt and disbursement of all tax monies, as well as, findings of noncompliance if applicable.
- Bonding for the Tax Officer is required in compliance with the Regulations established by the Department.
- Fines and penalties are provided in cases where the Tax Officer fails to comply with the Act.
- Tax collection committees are required to appoint an appeals board to hear appeals of Tax Officer determinations.

- Tax Officers will continue to use existing enforcement provisions and be provided with new tools to pursue claims against those that fail to comply.
- The Department of Revenue is required to enter into an agreement with each tax collection district for the exchange of tax information on a yearly basis.
- If the Tax Officer fails to comply with Acts 511 and 32, increased fines and penalties are provided for, including possible jail time.

**9. What is the role of County government under the Act?**

Act 32 of 2008 has minimal impact on county government in Pennsylvania. The earned income tax collection process is not a function of county government, though the Act does not preclude a county from serving as a Tax Officer if the tax collection committee selects the County as such and the County agrees. The county initially served as a facilitator in convening the first meeting of the tax collection committee. The county has no other role in the operation of the tax collection district or collection and distribution of the local earned income tax.

**10. Does the new earned income tax law provide the county, municipalities or school districts with any new taxing authority?**

No. The Act does not change, expand or diminish the tax authority provided under Act 511 or other statutes. Likewise, taxing authority for county government is not changed by the Act. Municipalities and school districts should see increased revenues under the revised system since the Act now requires withholding of the earned income tax from all employees at the place of employment. The Act also requires greater accountability in the collection and distribution process that will close gaps that exist in the current system.

**11. How is the county-wide earned income tax collection system structured?**

The earned income tax collection system for each tax collection district (TCD) is organized under a tax collection committee (TCC) which serves as the governing body for each TCD.

Tax collection committee membership is comprised of one voting delegate from the governing body of each municipality and school district within the county that levies an earned income tax. Each taxing jurisdiction that imposes an EIT shall appoint and maintain one voting delegate and one or more alternates to

serve on the tax collection committee. The delegates and alternates serve at the pleasure of the appointing body.

**12. What will be the organizational makeup of the TCC?**

At the formation meeting of the tax collection committee, initial actions were determined by a majority vote of those delegates present. In accordance with the Act, delegate votes at the first meeting were to be weighted as follows: 50% allocated according to the proportional population of each municipality and school district and 50% weighted in direct proportion to income tax revenues collected in each municipality and school district. For subsequent meetings, the votes must be weighted as stated above or as otherwise provided in the tax collection committee's bylaws.

At the TCC's first meeting, the delegates were required to elect a chairperson, vice chairperson and secretary. No later than April, 15, 2010, the TCC was required to adopt bylaws.

**13. What are the primary powers of the tax collection committee?**

The tax collection committee has the authority to:

- Create a tax bureau and provide for its operation and administration.
- Enter into contracts.
- Retain counsel, auditors and consultants to provide professional services.
- Acquire, rent, lease or dispose of real or personal property.
- Enter into agreements with other tax collection committees to form a joint tax collection committee.
- Accept grants, borrow money, and incur indebtedness, for the purpose for which the TCC is organized. The indebtedness may not exceed 50% of total anticipated revenues in the next fiscal year.
- Sue and be used in all courts.
- Adopt, amend and repeal resolutions to carry out its powers and duties as provided for in the Act.

**14. What are the duties and responsibilities of the tax collection committee?**

- Maintain a record of all votes and actions taken by the TCC.
- Appoint and oversee the Tax Officer.
- Set the compensation of the Tax Officer.
- Require, set, hold and review the Tax Officer's bond.

- Establish the method of financing for the TCC.
- Adopt, amend, and repeal bylaws for the management of its affairs.
- Adopt, amend, and repeal policies and procedures consistent with regulations under the Act.

**15. How are costs for the new tax collection district determined and allocated?**

Each Tax Collection District shall annually prepare and adopt a budget that provides for the compensation of the Tax Officer and other operational expenses of the tax collection district. The costs to operate the tax collection district are to be shared among all taxing jurisdictions imposing an income tax and paid proportional to the income tax revenues collected for that entity based on the most recent annual audit report.

**16. What are the audit requirements for the tax collection committee?**

The Tax Collection Committee must provide for an annual audit of the Tax Officer by the end of each calendar year. The audit is to include all the books, accounts, financial statements, compliance reports and records. The audit shall be conducted by a certified public accountant or public accountant approved by the TCC. The CPA or public accountant must issue their report in a standardized format developed by DCED. This report must include an auditor's opinion letter, financial statement, reconciliation of the monthly reports with the receipts and disbursements, summary of collection fees charged, report of the Tax Officer's compliance with the act, a management letter if one is issued by the auditor, and a list of any findings of noncompliance with the act. If there are any noncompliance findings, a copy of the report will be sent to DCED and the Pennsylvania Auditor General. A copy of the report must be filed with every political subdivision within the tax collection district that imposes and earned income tax and DCED on or before September 1<sup>st</sup> of the following year.

**17. How will the Tax Officer be selected and retained?**

The tax collection committee is required to appoint the Tax Officer based either on the weighted vote formula described above or on a procedure agreed to by the TCC and incorporated into their by-laws. Under Act 32, a Tax Officer may be the collector through an intergovernmental arrangement, an existing tax collection bureau or a third party collector. The TCC must initially appoint the Tax Officer no later than September 15, 2010. The TCC is required to enter into a formal agreement with the Tax Officer unless the TCC creates its own tax bureau.



**18. Are there certain requirements the Tax Officer must meet?**

A Tax Collection Committee *cannot* appoint a Tax Officer who:

- Has been convicted of a felony involving fraud, extortion or dishonesty.
- Has engaged in conduct that adversely reflects on the Tax Officer's credibility, honesty or integrity.
- Is unable to attain bonding requirements.
- Has not met the mandatory education requirements established by DCED.
- Has not met additional requirements established by both the tax collection committee and DCED.

**19. How will the Tax Officer be compensated?**

The tax collection committee will determine the compensation for the Tax Officer for services and expenses. The TCC may establish criteria for the Tax Officer to withhold compensation from income taxes collected, provided that monthly reports adequately detail and account for all such withholdings. The compensation policy shall be set forth in a written agreement between the TCC and the Tax Officer.

**20. How does the earned income tax collection reform legislation affect the City of Pittsburgh and Allegheny County?**

The statute divides Allegheny County into four separate tax collection districts. One district will be comprised of the City of Pittsburgh and Mt Oliver Borough while the three remaining districts will be separated geographically by the three rivers.

**20. How are losses treated in calculating earned income or net profits?**

The Local Tax Enabling Act authorizes local governments to tax *earned income* and *net profits*. Earned income is compensation as defined under the PA Personal Income Tax Law, which includes salaries or other payments based on payroll or piecework, for services rendered as a part-time or full-time employee of an individual, partnership, business or nonprofit corporation, or government agency. *Net profits* are the net income from the operation of a business or profession as a sole-proprietor or partner of a business.

Under the Act, net losses from operation of one business may be used by a taxpayer to offset net profits from another business, but cannot be used to offset earned income. For example, if a taxpayer has a \$40,000 net loss from a business selling garden supplies and \$20,000 of earned income from his job at the local grocery store, the business loss may not be used to offset his earnings and so taxes will be due on the full \$20,000 of earned income.

If a taxpayer has a net loss of \$30,000 from a business selling garden supplies and a net profit of \$50,000 from a business selling used cars, and earned income of \$60,000 from his job as an accountant, the taxpayer's local income tax liability will be based on \$20,000 of net profits and \$60,000 of earned income because the taxpayer can offset one business loss against the second business profit.

If a taxpayer has a net loss of \$50,000 from his garden supply business, a profit of \$30,000 from his used car business and income of \$60,000 from his job as an accountant, the taxpayer's local income tax liability will be based on \$60,000 of earned income. The loss from the first business may be used to offset the gain from the second but the net loss from the combined businesses cannot be used to offset earned income.

**21. How will administrative documents, statewide forms, rules and regulations be made available.**

DCED in conjunction with stakeholders and current tax professionals has made available, and will be developing, uniform tax forms for use by employers, employees and tax collection committees. Additionally; DCED is responsible for promulgating rules and regulations.

**22. What are PSD codes and how are they utilized in the implementation of the local earned income tax process?**

PSD (political subdivision) codes are six-digit numbers that identify a taxpayer's residence location and work site locations. Employees are required to complete a Residency Certification Form upon hire or to provide notification of a name or address change. PSD codes are a necessary component of information required to be provided on this form. PSD codes will play an integral role in assisting employers and Tax Officers remit and distribute the correct amount of earned income tax to the appropriate taxing jurisdictions.

Assistance in locating and identifying the appropriate PSD codes can be found on the Department's website, [www.newPA.com](http://www.newPA.com) select Get Local Gov Support, >Municipal Statistics.

**23. What assistance will be available for implementation?**

While there is no specific funding program enacted through Act 32, DCED has provided funding to assist with startup costs through its Shared Municipal Services Program as well as providing a full range of technical assistance. The Governor's Center for will be fully engaged throughout the transition process.

Contact the Center for Local Government Services at 888-2CENTER for technical assistance. Please check our website [www.newPA.com](http://www.newPA.com) - Get Local Gov Support periodically for additional resources and updated information.



## EMPLOYER REGISTRATION

### Local Earned Income Tax Withholding

*You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by contacting your Tax Officer.*

#### EMPLOYER INFORMATION

EMPLOYER BUSINESS NAME (Use Federal ID Name)

MAIN CORPORATE/BUSINESS LOCATION - STREET ADDRESS (No PO Box, RD or RR)

SECOND LINE OF ADDRESS

CITY OR POST OFFICE

STATE

ZIP

EMPLOYER BUSINESS LOCATION - STREET ADDRESS WITHIN PA (If same as above, leave blank. No PO Box, RD or RR)

SECOND LINE OF ADDRESS

CITY OR POST OFFICE

STATE

ZIP

MUNICIPAL TAXING AUTHORITY (City, Borough or Township) IN WHICH FACILITY OR BUSINESS IS LOCATED

COUNTY

BUSINESS PHONE NUMBER

BUSINESS FAX NUMBER

EMPLOYER PA BUSINESS LOCATION PSD CODE

FEDERAL EIN OR SOCIAL SECURITY #

#### ORGANIZATION

TYPE OF ORGANIZATION



LLC

☐ Individual Proprietorship

☐ Partnership

☐ Association

☐ Fiduciary

☐ Corporation

PRIMARY NATURE/OPERATION OF BUSINESS

DATE OF INCORPORATION (MM/DD/YYYY)

DATE OPERATION BEGAN AT THIS LOCATION (MM/DD/YYYY)

#### ACCOUNTING INFORMATION

Does your organization have multiple site locations within Pennsylvania? ..... ☐ Yes ☐ No

Has your organization opted to remit EIT for employees at all locations to a single Tax Collection District? ..... ☐ Yes ☐ No

If YES, please insert 2-digit code for Tax Collection District Selected (choose from list on reverse side) .....

Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete.

PRIMARY CONTACT INDIVIDUAL (First Name, Last Name)

TITLE

PRIMARY CONTACT PHONE NUMBER

PRIMARY CONTACT EMAIL ADDRESS

SIGNATURE OF PRIMARY CONTACT INDIVIDUAL

DATE (MM/DD/YYYY)

<b>TCD Code</b>	<b>Tax Collection District</b>	<b>TCD Code</b>	<b>Tax Collection District</b>
01	ADAMS TAX COLLECTION DISTRICT	32	INDIANA TAX COLLECTION DISTRICT
70	ALLEGHENY CENTRAL TAX COLLECTION DISTRICT	33	JEFFERSON TAX COLLECTION DISTRICT
71	ALLEGHENY NORTH TAX COLLECTION DISTRICT	34	JUNIATA TAX COLLECTION DISTRICT
72	ALLEGHENY SOUTHEAST TAX COLLECTION DISTRICT	35	LACKAWANNA TAX COLLECTION DISTRICT
73	ALLEGHENY SOUTHWEST TAX COLLECTION DISTRICT	36	LANCASTER TAX COLLECTION DISTRICT
03	ARMSTRONG TAX COLLECTION DISTRICT	37	LAWRENCE TAX COLLECTION DISTRICT
04	BEAVER TAX COLLECTION DISTRICT	38	LEBANON TAX COLLECTION DISTRICT
05	BEDFORD TAX COLLECTION DISTRICT	39	LEHIGH TAX COLLECTION DISTRICT
06	BERKS TAX COLLECTION DISTRICT	40	LUZERNE TAX COLLECTION DISTRICT
07	BLAIR TAX COLLECTION DISTRICT	41	LYCOMING TAX COLLECTION DISTRICT
08	BRADFORD TAX COLLECTION DISTRICT	42	MCKEAN TAX COLLECTION DISTRICT
09	BUCKS TAX COLLECTION DISTRICT	43	MERCER TAX COLLECTION DISTRICT
10	BUTLER TAX COLLECTION DISTRICT	44	MIFFLIN TAX COLLECTION DISTRICT
11	CAMBRIA TAX COLLECTION DISTRICT	45	MONROE TAX COLLECTION DISTRICT
12	CAMERON TAX COLLECTION DISTRICT	46	MONTGOMERY TAX COLLECTION DISTRICT
13	CARBON TAX COLLECTION DISTRICT	47	MONTOUR TAX COLLECTION DISTRICT
14	CENTRE TAX COLLECTION DISTRICT	48	NORTHAMPTON TAX COLLECTION DISTRICT
15	CHESTER TAX COLLECTION DISTRICT	49	NORTHUMBERLAND TAX COLLECTION DISTRICT
16	CLARION TAX COLLECTION DISTRICT	50	PERRY TAX COLLECTION DISTRICT
17	CLEARFIELD TAX COLLECTION DISTRICT	51	PHILADELPHIA TAX COLLECTION DISTRICT
18	CLINTON TAX COLLECTION DISTRICT	52	PIKE TAX COLLECTION DISTRICT
19	COLUMBIA TAX COLLECTION DISTRICT	53	POTTER TAX COLLECTION DISTRICT
20	CRAWFORD TAX COLLECTION DISTRICT	54	SCHUYLKILL TAX COLLECTION DISTRICT
21	CUMBERLAND TAX COLLECTION DISTRICT	55	SNYDER TAX COLLECTION DISTRICT
22	DAUPHIN TAX COLLECTION DISTRICT	56	SOMERSET TAX COLLECTION DISTRICT
23	DELAWARE TAX COLLECTION DISTRICT	57	SULLIVAN TAX COLLECTION DISTRICT
24	ELK TAX COLLECTION DISTRICT	58	SUSQUEHANNA TAX COLLECTION DISTRICT
25	ERIE TAX COLLECTION DISTRICT	59	TIOGA TAX COLLECTION DISTRICT
26	FAYETTE TAX COLLECTION DISTRICT	60	UNION TAX COLLECTION DISTRICT
27	FOREST TAX COLLECTION DISTRICT	61	VENANGO TAX COLLECTION DISTRICT
28	FRANKLIN TAX COLLECTION DISTRICT	62	WARREN TAX COLLECTION DISTRICT
29	FULTON TAX COLLECTION DISTRICT	63	WASHINGTON TAX COLLECTION DISTRICT
30	GREENE TAX COLLECTION DISTRICT	64	WAYNE TAX COLLECTION DISTRICT
31	HUNTINGDON TAX COLLECTION DISTRICT	65	WESTMORELAND TAX COLLECTION DISTRICT
		66	WYOMING TAX COLLECTION DISTRICT
		67	YORK TAX COLLECTION DISTRICT



## EMPLOYER QUARTERLY RETURN

### Local Earned Income Tax Withholding

*You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by contacting your Tax Officer.*

EMPLOYER BUSINESS NAME (Use Federal ID Name)			
EMPLOYER BUSINESS LOCATION - STREET ADDRESS (No PO Box, RD or RR)			
SECOND LINE OF ADDRESS			
CITY OR POST OFFICE		STATE	ZIP
MUNICIPAL TAXING AUTHORITY (City, Borough, Township) IN WHICH FACILITY OR BUSINESS IS LOCATED (Attach listing of multiple locations within PA if applicable)			
COUNTY	BUSINESS PHONE NUMBER		BUSINESS FAX NUMBER
EMPLOYER PSD CODE	FEDERAL EIN OR SOCIAL SECURITY #	ACCOUNT NUMBER	YEAR AND QUARTER

1. Total Earned Income Tax Withheld ..... \$	8. Date Period Ended (MM/DD/YYYY) .....
2. Credit or Adjustment (attach explanation) ..... \$	9. Total Pages of This Return .....
3. Adjusted Total of Earned Income Tax ..... \$	10. Total Number of Employees Listed .....
4. Penalty & Interest (____% per month) ..... \$	If there has been a change of ownership or other transfer of business during the quarter, attach explanation and give name of present owner and date the change took place. <input type="checkbox"/> CHANGE <input type="checkbox"/> NO CHANGE
5. Total Amount of Tax Due ..... \$	
6. Total Payments Made this Quarter (Schedule B) .. \$	Do you expect to pay taxable wages next quarter? <input type="checkbox"/> Yes <input type="checkbox"/> No
7. <b>Balance Due with Return (Item 6 Minus 7)</b> ..... \$	

Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete.	
PRIMARY CONTACT INDIVIDUAL (First Name, Last Name)	
TITLE	
PRIMARY CONTACT PHONE NUMBER	PRIMARY CONTACT EMAIL ADDRESS
SIGNATURE OF PRIMARY CONTACT INDIVIDUAL	DATE (MM/DD/YYYY)

(11) EMPLOYEE'S SOCIAL SECURITY NUMBER	(12) EMPLOYEE'S NAME/ADDRESS	(13) GROSS COMPENSATION PAID THIS QUARTER	(14) AMOUNT OF EIT WITHHELD THIS QUARTER	(15) RESIDENT PSD CODE
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
<b>(16) FIRST PAGE TOTAL .....</b>		\$	\$	

Make Checks payable to: \_\_\_\_\_  
 There will be a \$\_\_\_\_\_ fee for returned payments & checks.

**TOTAL Amount Enclosed** ..... \$

**EMPLOYER QUARTERLY RETURN for Local Earned Income Tax Withholding**

Employer Business Location: \_\_\_\_\_ Year and Quarter: \_\_\_\_\_

(11) EMPLOYEE'S SOCIAL SECURITY NUMBER	(12) EMPLOYEE'S NAME/ADDRESS	(13) GROSS COMPENSATION PAID THIS QUARTER	(14) AMOUNT OF EIT WITHHELD THIS QUARTER	(15) RESIDENT PSD CODE
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
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		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
<b>(16) THIS PAGE TOTAL .....</b>		\$	\$	



## W2-R ANNUAL RECONCILIATION

### Earned Income Tax Withheld from Wages

*As reported on Employer's Quarterly Return (Form E-1); with income tax withheld as shown on Withholding Statements (W-2)*

*You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by contacting your Tax Officer.*

<b>Year</b>	<b>Due by the Last Day of February</b>		
EMPLOYER BUSINESS NAME (Use Federal ID Name)			
EMPLOYER BUSINESS STREET ADDRESS (No PO Box, RD or RR)			
SECOND LINE OF ADDRESS			
CITY OR POST OFFICE		STATE	ZIP CODE
MUNICIPAL LOCATION OF BUSINESS			
EMPLOYER PSD CODE	EMPLOYER ACCOUNT NUMBER	FEDERAL ID NUMBER	

1. Total number of withholding statements (W-2s) accompanying this report .....	\$	
2. Total income tax withheld from all wages during the year as shown on (W-2s) ..... (A)	\$	
	<b>EARNED INCOME TAX</b>	<b>Tax Paid</b>
	Quarter ended March 31 .....	\$
	Quarter ended June 30 .....	\$
	Quarter ended September 30 .....	\$
	Quarter ended December 31 .....	\$
3. Total quarterly income tax from wages during the year as reported on Quarterly E-1 Reports ..... (B)	\$	
<b>TOTAL</b>	\$	
<b>TOTAL AMOUNT OF ENCLOSED CHECK</b>	\$	
4. Any difference between A and B must be explained in attached statement. Where A and B do not agree, please remit or request refund.		

Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete.		
PRIMARY CONTACT INDIVIDUAL (First Name, Last Name)		
TITLE		
PRIMARY CONTACT PHONE NUMBER	PRIMARY CONTACT EMAIL ADDRESS	
SIGNATURE OF PRIMARY CONTACT INDIVIDUAL	DATE (MM/DD/YYYY)	

#### Instructions for W2-R Annual Reconciliation Form

1. Include municipal location of business in PA, assigned account number and Federal ID number. Include employer's full business name and street address.
2. On or before the last day of February following the close of the calendar year, file online or return the reconciliation form to appropriate Tax Officer. This form must be accompanied by CITY INCOME TAX copy of the Form W-2 for each employee from whom income tax has been withheld during tax year.
3. The total of all income tax withheld as reflected on W-2s should be entered on line 2. Total earned income tax as reported on a quarterly basis should be entered on line 3.
4. Please remit any additional monies owed when filing the reconciliation. Attach statement of explanation and include the employee name, SSN, street address, resident PSD code and amount being paid with the reconciliation.





## LOCAL EARNED INCOME TAX RESIDENCY CERTIFICATION FORM

### TO EMPLOYERS/TAXPAYERS:

This form is to be used by employers and/or taxpayers to report essential information for the collection and distribution of Local Earned Income Taxes. This form must be utilized by employers when a new employee is hired or when a current employee notifies employer of a name and/or address change.

EMPLOYEE INFORMATION - RESIDENCE LOCATION			
NAME (Last, First, Middle Initial)			SOCIAL SECURITY NUMBER
FIRST LINE OF ADDRESS (If PO Box, please include actual street address)			
SECOND LINE OF ADDRESS			
CITY	STATE	ZIP CODE	DAYTIME PHONE NUMBER
MUNICIPALITY (City, Borough, Township)			
COUNTY	PSD CODE <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		TOTAL RESIDENT EIT RATE

EMPLOYER INFORMATION - EMPLOYMENT LOCATION			
EMPLOYER NAME (Use Federal ID Name)			EMPLOYER FEIN
FIRST LINE OF ADDRESS (If PO Box, please include actual street address)			
SECOND LINE OF ADDRESS			
CITY	STATE	ZIP CODE	PHONE NUMBER
MUNICIPALITY (City, Borough, Township) HOPEWELL TOWNSHIP			
COUNTY BEAVER COUNTY	PSD CODE <input type="text"/> 0 <input type="text"/> 4 <input type="text"/> 0 <input type="text"/> 8 <input type="text"/> 0 <input type="text"/> 1		MUNICIPAL NON-RESIDENT EIT RATE 1%

CERTIFICATION	
SIGNATURE OF EMPLOYEE	DATE
PHONE NUMBER	EMAIL ADDRESS

For information on obtaining the appropriate MUNICIPALITY (City, Borough, Township), PSD CODES and EIT (Earned Income Tax) RATES, please refer to the Pennsylvania Department of Community & Economic Development website:

[www.newPA.com](http://www.newPA.com)  
Select Get Local Gov Support, >Municipal Statistics

ORDINANCE NO. 69-7

E. I. T. Tax  
1%

AN ORDINANCE OF THE TOWNSHIP OF HOPEWELL, COUNTY OF BEAVER, PENNSYLVANIA IMPOSING AN ANNUAL TAX ON THE EARNED INCOME AND NET PROFITS OF RESIDENT AND NON-RESIDENT TAXPAYERS; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX AND THE IMPOSITION OF PENALTIES.

BE IT RESOLVED AND ORDAINED, and it is hereby resolved and ordained, by the Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania as follows:

#### ENACTMENT

SECTION 1. This ordinance is enacted pursuant to the authority conferred by The Local Tax Enabling Act (53 P.S. § 6901), as amended.

#### EFFECTIVE DATE

SECTION 2. This ordinance shall become effective on January 1, 1970.

#### SHORT TITLE

SECTION 3. This ordinance shall be known and may be cited as "The Earned Income Tax Ordinance of the Township of Hopewell".

#### INCORPORATION OF STATUTE

SECTION 4. The provisions of Section 13 of The Local Tax Enabling Act (53 P.S. § 6913), as amended, are incorporated herein by reference and shall be deemed a part hereof, as is set forth at length herein. PROVIDED, however, that where options are given in said Section 13, this ordinance designates the option elected and any option not selected shall be deemed a nullity and without force and effect.

#### DEFINITIONS

SECTION 5. The following words when used in this ordinance shall have the meanings ascribed to them in this Section, except in those instances where the context clearly indicates a different meaning.

(a) "Collector" shall mean the agent and/or deputy agent designated by the Township to collect the tax imposed by this ordinance and to administer the provisions thereof; the Collector shall have all the powers, rights, duties and obligations assigned to the "income tax officer" as defined in The Local Tax Enabling Act.

(b) "person" shall mean every natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

(c) "Township" shall mean the Township of Hopewell, a First Class Township being situate in the County of Beaver, Pennsylvania.

(d) "Taxable period" shall mean the period beginning on January 1, 1970 and ending December 31, 1970 and each succeeding calendar year thereafter.

(e) "Taxpayer" shall mean a person, partnership, association or any other entity domiciled within the territorial limits of the Township or doing business therein and required to file a return of earned income or net profits, or to pay a tax thereon.

#### IMPOSITION OF TAX

SECTION 6. An annual tax for general revenue purposes of one per centum (1%) is hereby imposed on the earned income and net profits of resident and non-resident taxpayers during the period beginning January 1, 1970 and ending December 31, 1970 and each succeeding calendar year thereafter.

#### DECLARATION AND PAYMENT OF TAX

##### A. Net Profits

SECTION 7. (a) During the period beginning January 1, 1970 and ending December 31, 1970, every taxpayer making net profits shall file with the Collector on or before April 15, 1971, an annual return, as hereinafter set forth, and shall concurrently therewith make payment to the Collector of the tax required to be paid hereunder.

(b) During each succeeding calendar year following the aforesaid taxable period, every taxpayer making net profits shall file with the Collector on or before April 15 next following the year for which the tax was levied, an annual return as hereinafter set forth, and shall concurrently therewith make payment to the Collector of the tax annually required to be paid hereunder.

##### B. Earned Income

SECTION 8. (a) During the period beginning January 1, 1970, every taxpayer receiving earned income shall file with the Collector on or before April 15, 1971 an annual return, as hereinafter set forth, and concurrently therewith make payment to the Collector of the tax required to be paid hereunder.

(b) During each succeeding calendar year following the aforesaid taxable period, every taxpayer receiving earned income shall file with the Collector on or before April 15 next following the year for which the tax was levied, an annual return as hereinafter set forth, and shall concurrently therewith make payment to the Collector of the tax annually required to be paid hereunder.

##### C. Annual Return

SECTION 9. (a) The annual return required hereunder to be filed with the Collector shall be made on a form prescribed by the Collector and shall set forth the aggregate amount of all net profits:

and all earned income, the total amount of tax due thereon, the amount of tax paid thereon, the amount of tax that has been withheld at source pursuant to Section 10 hereof, the balance of tax due and such other relevant information as the Collector may require. At the time of filing his return, the taxpayer shall pay the tax, in any, due or shall make demand for refund or credit in the event of overpayment. PROVIDED, however, that when the return is made for a fiscal year, the return shall be made within seventy-five (75) days from the end of such fiscal year.

(b) A taxpayer whose taxable income shall consist solely of salaries, wages, commission, compensations or other earned income the tax on which has been collected at source in accordance with the provisions of Section 10 hereof, shall not be relieved thereby of filing an Annual Return as required by Section 9 (a) hereof.

#### COLLECTION AT SOURCE

SECTION 10. (a) Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the Township who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, who has not previously registered, shall, within fifteen (15) days after becoming an employer, register with the Collector his name and address and such other information as the Collector may require.

(b) Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the Township who employs one or more persons, other than domestic servants, for a salary, wage, commission, or other compensation, shall deduct at the time of payment thereof, the tax imposed by this ordinance on the earned income due to his employee or employees and shall quarterly on or before the times hereinafter set forth file a return and pay to the Collector the amount of taxes required to be deducted during the preceding three-month period of employment. Such return shall be made upon a form prescribed by the Collector and shall set forth the name and social security number of each such employee, the earned income of such employee during the preceding three-month period, the tax deducted therefrom, the total earned income of all such employees during the preceding three-month period, the total tax deducted from all such employees and paid with the return, and such other relevant information as the Collector may require:

Quarterly Period  
Current Tax Year

January - March  
April - June  
July - September  
October - December

Return Due

April 30th  
July 31st  
October 31st  
January 31st of the  
succeeding year

Any employer who for two of the preceding four quarterly periods has failed to deduct the proper tax, or any part thereof, or has

failed to pay over the proper amount of tax to the taxing authority may be required by the Collector to file his return and pay the tax monthly. In such cases, payments of tax shall be made to the Collector on or before the last day of the month succeeding the month for which the tax was withheld.

(c) On or before February 28, of the succeeding year, every employer shall file with the Collector:

(1) An annual return showing the total amount of earned income paid, the total amount of tax deducted, and the total amount of tax paid to the Collector for the period beginning January 1 of the current year, and ending December 31 of the current year.

(2) A return withholding statement for each employee employed during all or any part of the period beginning January 1 of the current year, and ending December 31 of the current year, setting forth the employee's name, address and social security number; the amount of earned income paid to the employee during said period, the amount of tax deducted, the amount of tax paid to the Collector. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.

(d) Every employer who discontinues business prior to December 31 of the current year, shall, within thirty days after the discontinuance of business, file the returns and withholding statements hereinabove required and pay the tax due.

(e) Except as otherwise provided in Section 9 of The Local Tax Enabling Act (53 P.S. 6909) every employer who wilfully or negligently fails or omits to make the deductions required by this Section shall be liable for payment of the taxes which he was required to withhold to the extent that such taxes have not been recovered from the employee.

(f) The failure or omission of any employer to make the deductions required by this Section shall not relieve any employee from the payment of the tax or from complying with the requirements of this ordinance relating to the filing of Annual Returns.

(g) If the employer shall deduct the tax as required by this Section, the amount deducted shall be held in trust by such employer for the use of the Township, as beneficial owner thereof, and the employee from whose earnings such tax was deducted shall be deemed to have paid such tax.

#### POWERS AND DUTIES OF THE COLLECTOR

SECTION 11. (a) It shall be the duty of the Collector to collect and receive the taxes, fines and penalties imposed by this ordinance for payment over to the Township Treasurer. It shall also be his duty to keep a record showing the amount received by him from each person or business paying the tax and, if paid by such person in respect of another person, the name of such other person, and the date of such receipt.

(b) The Collector is hereby charged with the administration and enforcement of the provisions of this ordinance, and is hereby empowered, subject to the approval of the Township to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this ordinance including provisions for the re-examination and correction of returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds in case of over payment, for any period of time not to exceed five years subsequent to the date of payment of the sum involved and to prescribe forms necessary for the administration of this ordinance.

(c) The Collector shall refund, upon petition of and proof by the taxpayer, earned income tax paid on the taxpayer's ordinary and necessary business expenses, to the extent that such expenses are not paid by the taxpayer's employer.

(d) The Collector and agents designated in writing by him are hereby authorized to examine the books, papers and records of any employer or of any taxpayer in order to verify the accuracy of any return, or, if no return was filed, to ascertain the tax due. Every employer and every taxpayer is hereby directed and required to give the Collector and to any agent so designated in writing by him the means, facilities and opportunity for such examinations and investigations as are hereby authorized. The Collector is hereby authorized to compel the production of books, papers and records and the attendance of all persons, whether as parties or as witnesses in order to verify the accuracy of any return, or, if no return was filed, in order to ascertain the tax due.

(e) Any information gained by the Collector, his agents, or by any other official, agent or employee of the Township as a result of any return, investigation or hearing required or authorized by this ordinance shall be confidential and shall not be disclosed to any person except for official use in connection with administration or enforcement of this ordinance or as otherwise provided by law.

(f) The Collector is hereby authorized to establish different filing, reporting and payment dates for taxpayers whose fiscal years do not coincide with the calendar year.

(g) The Collector, with the consent of the Township, may employ a qualified accountant to audit the books and records of any taxpayer. If said audit reveals a willful or fraudulent violation of any of the terms of this ordinance or a willful or fraudulent attempt on the part of the taxpayer to evade the payment of the tax imposed by this ordinance, then said taxpayer shall, in addition to all other penalties imposed by this ordinance, be liable for the costs of the audit.

#### SUIT FOR COLLECTION OF TAX

SECTION 12. (a) The Collector shall sue in the name of the Township for the recovery of taxes due and unpaid under this ordinance.

(b) Any suit brought to recover the tax imposed by this ordinance shall begin within three (3) years after such tax is due or within three (3) years after a return has been filed, whichever date is later. Provided, however, that this limitation shall not prevent the institution of suit for collection of any tax due or determined to be due in the following cases:

(1) where no return was filed by any person although a return was required to be filed by him under the provisions of this ordinance, there shall be no limitation;

(2) where a false or fraudulent return was filed with the intent to evade payment of the tax imposed by this ordinance, there shall be no limitation;

(3) in the case of substantial understatement of tax liability of twenty-five per centum (25%) or more, and no fraud, suit shall begin within five years;

(4) where any person has deducted taxes under the provisions of this ordinance and has failed to pay the amounts so deducted to the Collector, or where any person has willfully failed to pay the amounts so deducted to the Collector, or where any person has willfully failed or omitted to make the deductions required by Section 10 hereof, there shall be no limitation.

(c) The Collector may sue for recovery of an erroneous refund provided such suit is begun within two years after making such such refund, except that suit may be brought within five years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

#### INTEREST AND PENALTIES

SECTION 13. If for any reason the tax is not paid when due, interest at the rate of six per centum (.06) per annum on the amount of said tax, and an additional penalty of one-half of one per centum (.005) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor, shall, in addition, be liable for the cost of collection, and the interest and penalties herein imposed.

#### FINES AND PENALTIES FOR VIOLATION OF ORDINANCE

SECTION 14. (a) Any person who fails, neglects or refuses to file any return required by this ordinance; any employer who fails neglects or refuses to pay the tax deducted from his employees; any person who refuses to permit the Collector or a duly authorized agent of the Collector to examine his books, records and papers; and any person who makes any incomplete, false or fraudulent return or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid payment of the whole or any part of the tax imposed by this ordinance shall upon conviction thereof be sentenced to pay a fine



of not more than Five Hundred Dollars (\$500.00) for each offense and the costs of prosecution, and, in default of the payment of said fine and costs, to undergo imprisonment for a period not exceeding thirty (30) days.

(b) Any person, who, except as permitted by the provisions of this ordinance, divulges any information which is confidential under the provisions of sub-section (e) of Section 11 hereof shall upon conviction thereof be sentenced to pay a fine of not more than Five Hundred Dollars (\$500.00) for each offense and the costs of prosecution, and, in default of the payment of said fine and costs, to undergo imprisonment for a period not exceeding thirty (30) days.

(c) The penalties imposed under this Section shall be in addition to any other penalty imposed by any other Section of this ordinance.

(d) The failure of any person to receive or procure the forms required for the filing of any return required by this ordinance shall not excuse him from filing such return.

(e) When any person has filed a return or paid a tax under the provisions of this ordinance, or such person has had a tax payable under this ordinance withheld by his employer, it shall be presumed that such person owes a tax for each successive year unless he has notified the Collector in writing that he has removed from the Township or has ceased to be employed. It shall be the duty of every person who removes from the Township or who ceases being an employee to notify the Collector of that fact in writing within thirty (30) days after the happening thereof. Any person who shall fail to so notify the Collector shall be liable for a penalty of Twenty-Five Dollars (\$25.00) and, in addition thereto, shall be liable for all legal costs and expenses incurred by the Collector in attempting to require said person to comply with the provisions of this ordinance.

#### SEVERABILITY

SECTION 15. The provisions of this ordinance are severable. If any sentence, clause or section of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections of this ordinance. It is hereby declared to be the intent of the Board of Commissioners of the Township of Hopewell that this ordinance would have been adopted has such unconstitutional, illegal or invalid sentence, clause or section not been included herein.

ORDAINED AND ENACTED into an ordinance this 10<sup>th</sup> day of November, 1969

BOARD OF COMMISSIONERS  
HOPEWELL TOWNSHIP

By Michael Volutech  
President.

ATTEST:

Charlotte M. Buffington  
Secretary.

(SEAL)



RESOLUTION NO. 82-125

A RESOLUTION OF THE TOWNSHIP OF HOPEWELL, COUNTY OF BEAVER, PENNSYLVANIA, PROMULGATING AND ESTABLISHING CERTAIN RULES AND REGULATIONS TO BE UTILIZED IN THE ADMINISTRATION OF ORDINANCE NO. 69-7 RELATING TO THE TAX ON EARNED INCOME AND NET PROFITS

WHEREAS, the Township of Hopewell duly enacted Ordinance No. 69-7 on November 16, 1969, said Ordinance establishing a tax on earned income and net profits; and

WHEREAS, the Township of Hopewell deems it desirable that certain rules and regulations (as set forth in Exhibit "A" attached hereto), be established for the purpose of proper administration of Ordinance No. 69-7;

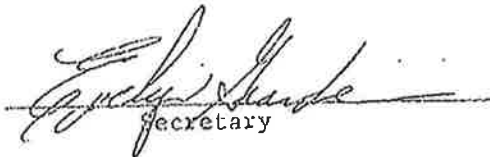
NOW THEREFORE, be it resolved that the Board of Commissioners of the Township of Hopewell, a Municipal Corporation, under the First Class Township Code, situated in Beaver County, Pennsylvania, hereby resolves:

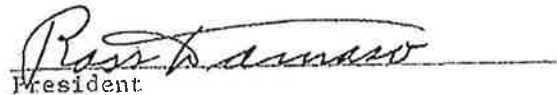
1. That the Rules and Regulations For Tax on Earned Income and Net Profits, which Rules and Regulations are marked Exhibit "A" and are attached hereto and made a part hereof, are adopted for the purpose of administering and/or enforcing Ordinance 69-7.

ADOPTED the 9th day of November, 1982,

ATTEST:

BOARD OF COMMISSIONERS OF HOPEWELL  
TOWNSHIP:

  
Secretary

  
President

RULES AND REGULATIONS  
FOR  
TAX ON EARNED INCOME AND NET PROFITS

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RULES AND REGULATIONS  
FOR  
TAX ON EARNED INCOME AND NET PROFITS

All residents and employers within the Township of Hopewell and the Hopewell Area School District, are subject to these Rules and Regulations and to the Earned Income Tax Resolutions/Ordinances of the School District and the respective Municipality levying a tax on earned income and net profits and requiring resident employers to withhold the tax from their employees.

The Tax Resolutions/Ordinances and these Rules and Regulations are continuing ones, applicable until changed by the School District and Municipality. Copies of the original Tax Resolutions/Ordinances may be examined at the Municipal Offices.

ARTICLE I  
DEFINITIONS

The following words and phrases used in the Tax Resolutions/Ordinances and in these Rules and Regulations have the following meanings unless the context clearly indicates a different meaning:

"DOMICILE" - The place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which in the intention of the taxpayer, is permanent rather than transitory. A domicile, once established, continues until a new one is established, coupled with the abandonment of the old. Every person has one and only one domicile.

"EARNED INCOME" - Salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property; not including, however, wages or compensation paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement, or payments arising under workmen's compensation acts, occupational disease acts and similar legislation, or payments commonly recognized as old age benefits, retirement pay or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment, or payments commonly known as public assistance, or unemployment compensation payments made by any governmental agency, or payments to reimburse expenses, or payment made by employers or labor unions for wage and salary supplemental programs, including, but not limited to programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.

"EMPLOYEE" - A natural person employed by an "employer" on a salary, wage, commission or other compensation basis.

"EMPLOYER" - A natural person, partnership, association, corporation, governmental body or unit or agency or any other entity employing one or more persons on a salary, wage, commission or other compensation basis.

"INCOME TAX OFFICER" or "OFFICER" - Person, public employee, or private agency designated by the governing body to collect and administer the tax on earned income and net profits.

"NET PROFITS" - The net income from the operation of a business, profession, or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrued basis in accordance with the accounting system used in such business, profession, or other activity, but without deduction of taxes based on income.

"RESIDENT" - See Article II, Section 201.

"RESOLUTION" - The official School Board or municipal governing body's action, by Resolution or Ordinance, levying the Earned Income and Net Profits Tax.

"TAXING DISTRICT" or "DISTRICT" - The Township of Hopewell and the Hopewell Area School District, levying the Earned Income and Net Profits Tax and requiring resident employers to withhold the tax.

## ARTICLE II IMPOSITION OF TAX

### SECTION 201. PERSONS SUBJECT TO TAX:

All residents of the Township of Hopewell, and the Hopewell Area School District, and non-residents who are not required to pay a similar tax elsewhere are subject to this tax. A "resident" is an individual who is domiciled in the Taxing District as evidenced, among other things, by one or more of the following:

- a. By his customarily being physically present, sleeping and eating there;
- b. By his maintaining religious, civic and club affiliations there;
- c. By his holding himself out as residing there, i.e., giving address in registration for licenses, voting, payment of per capita, personal property or income taxes;
- d. By his spouse and minor children living there;
- e. By the center of his affairs appearing to be there.

Normally it is not difficult to determine the residence or domicile of an individual because most of the determining factors usually point to one conclusion. Obviously, if a person has the foregoing factors occurring in one district, he is a resident of that district.

Of more difficulty is the situation concerning individuals as to whom some of the factors occur in one district and others take place elsewhere. Each case must be determined solely on its own facts.

### SECTION 202. WHAT IS TAXED:

The tax is imposed on earned income and net profits as both are defined in Article I of these Rules and Regulations. These items are subject to the tax whether a taxpayer receives them directly or through an agent.

### SECTION 203. WHAT IS INCLUDED IN EARNED INCOME:

Examples of earned income (without intending, in any way to limit the provisions of the Resolutions/Ordinances to these examples) are:

- A. Salaries
- B. Wages
- C. Commissions
- D. Bonuses
- E. Drawing accounts. (If amounts received as a drawing account exceed the salary or commissions earned, the tax is payable on the amounts received. If the employee subsequently repays to the employer any amounts not in fact earned, the tax shall be adjusted accordingly.)
- F. Incentive Payments
- G. Tips
- H. Fees
- I. Benefits accruing from employment, including, but not limited to annual leave, vacation, holiday, sickness, and separation benefits, but excluding benefits mentioned in Section 205 (a) of these Regulations.
- J. Taxes assumed by the employer for the employee.
- K. Regular wages received during a period of sickness or disability.
- L. Deferred Annuity payments such as Keogh, IRA, etc.
- M. National Guard Pay (except active duty).
- N. Stipends paid to Graduate Assistants.
- O. All other forms of compensation for an employee's services. Neither the kind nor rate of payment, nor the manner of employment, exempts an employee from the tax.

### SECTION 204. WHAT IS INCLUDED IN "NET PROFITS":

Examples of "net profits" (without intending in any way to limit the provisions of the Resolutions/Ordinances to these examples) are:

- A. The net profits of a business or profession or farm, operations conducted by an individual or by a husband and wife, as computed according to the laws, regulations and procedure for computing Federal Income Tax "net profits" or "net farm profits" as required to be reported on Federal Income Tax Form 1040 (Schedules C or F of 1965 edition).
- B. Receipts reportable for Federal Income Tax purposes, as derived from a fiduciary, partnership, small business corporation, or joint venture (Federal Income Tax Form 1065), except any portion thereof resulting from things not taxed by the Resolutions/Ordinances such as capital gains, real estate, rentals, or interest, as set forth under Section 205.
- C. Royalties received by authors, inventors, copyrights, etc.
- D. Income from the operation of hotels, motels, trailer camps, tourist homes, boarding houses and other similar businesses.
- E. Income from the business or renting personal property.
- F. All other net profits of an enterprise, venture, or other activity, whether such activities are conducted within or outside the Taxing District.

# SECTION 205. EXCLUSIONS FROM TAX:

The following are not considered to be earned income and are not subject to the tax:

- A. Sickness, disability, or retirement benefits paid--except regular wages as provided in Section 203 K.
- B. Payments made under any public assistance or unemployment compensation legislation.
- C. Compensation or bonuses paid by a State or the United States for active military service in the Armed Forces except National Guard.
- D. Death benefit payments to an employee's beneficiary or estate, whether payable in a lump sum or otherwise.
- E. Proceeds of Life Insurance Policies.
- F. Cash or property received as a gift, by Will, or by statutes of descent and distribution.
- G. Interest and dividends.
- H. Rents derived from mere "passive" or "investment" ownership or subleasing of real estate without the furnishing by the lessor of services to the leased premises or to the lessee other than gas, electricity, water, sewerage, and heat. (Such rents are considered to be by the return solely from invested capital and not profits from operation of a business activity or enterprise.) Furnishing of services to common portions, and general preservation, of rented real estate shall not make rents described in the paragraph taxable.
- I. Value of meals and lodging furnished to domestics or other employees by the employer for the latter's convenience.
- J. Capital Gains.
- K. Social Security Benefits.
- L. Sub-chapter S Corporation Earnings.
- M. Payments received from annuities and deferred income plans.
- N. Damages for Personal Injuries.
- O. Scholarships and Fellowships.

# SECTION 206. RESIDENT TAXATION:

The entire earned income and net profits received and/or earned by a resident of any Taxing District is subject to this tax. Neither the source of the earned income or net profits nor the place where it is received and/or earned exempts a resident from the tax.

## SECTION 207. NON-RESIDENT TAXATION:

The entire earned income and net profits received and/or earned by a non-resident of Taxing District who is not required to pay a similar tax elsewhere is subject to taxation by the Municipality in which the person temporarily resides. Non-residents are not subject to taxation by the School District.

Credit for earned income or wage tax paid to another state or to a municipality in another state will be allowed up to a maximum of 1% of the gross earnings taxed by that state or municipality. Evidence of the amount of gross earnings and payment of tax is required before this credit is allowed.

## SECTION 208. DEDUCTIONS AND LOSSES:

### A. DEDUCTIONS:

Employee's Unreimbursed Business Expenses-Business Expenses for which an employee has not been reimbursed are allowed as a deduction from gross wages provided such expenses are necessary (required by the employer) in order for the taxpayer to keep his present job. For Example--a salesman on a commission basis may deduct from his gross earnings those unreimbursed expenses, incurred in producing his gross income, to the extent that they were allowable for State Income Tax purposes, as reported on state schedule UE1 and UE2.

### B. LOSSES:

Taxpayers are not allowed to offset a gain in one class of income against a loss in another class of income. If a net loss is incurred, zero must be entered on the appropriate line of the annual Earned Income and Net Profits Tax Return. Losses may be applied only in the year in which the loss was actually incurred, and may not be carried over to subsequent years. One person's losses may not be deducted from his or her spouse's earnings.

#### Example:

1. A person who is employed and receives a wage or salary may not offset against such income the losses incurred in the operation of a business, profession, farm, partnership, small business corporation, enterprise, or other venture.

2. Wife works and received \$3,000.00 per year and \$30.00 tax was withheld. Husband is self-employed and suffered a \$5,000.00 loss. Husband's loss does not entitle wife to a refund of the \$30.00 tax withheld.

## ARTICLE III COLLECTION AT THE SOURCE

## SECTION 301. EMPLOYERS REQUIRED TO WITHHOLD:

Every employer having an office, factory, workshop, branch, warehouse, or other place of business located within the Taxing District, and who employs one or more persons (other than domestic servants in a private home) for a salary, wage, commission, or other compensation, shall deduct the tax from the resident employee's wages at the time of payment thereof.



## SECTION 302. VOLUNTARY WITHHOLDING:

Any employer located outside the Taxing District may voluntarily withhold the tax from employees who are residents of the Taxing District but who are employed outside the District.

## SECTION 303. REGISTRATION OF EMPLOYERS:

- A. Each employer withholding or required to withhold tax pursuant to Section 301 or Section 302 shall register with the appropriate Officer such employer's name and address and such other information as the Officer may require within fifteen (15) days after becoming a withholding employer.
- B. Any employers who have a place of business located within the Taxing District shall maintain complete records of all employees for a period of six years in such form as to enable the Officer to determine the employers' liability to withhold for each employee, the amount of taxable income for each employee, the actual amount withheld, the actual amount transmitted to the Officer and such other information available to such employers as will enable the Office to carry out its responsibilities.

## SECTION 304. LIABILITY OF EMPLOYEE:

Failure of any employer to withhold tax shall not relieve the employee from payment of such tax.

## ARTICLE IV PAYMENT OF TAX AND RETURNS

## SECTION 401. ANNUAL RETURNS OF TAXPAYERS:

- A. On or before April 15 of each year, every person who was a resident of the Township of Hopewell and the Hopewell Area School District for all or any part of the preceeding calendar year shall file with the appropriate Officer an Annual Tax Return showing all earned income and net profits received and/or earned for the previous year. This is an individual tax and cannot be filed jointly.
- B. If a person has no earned income to report, the word none shall be entered on the Annual Tax Return and the return shall be signed, dated, and returned to the Officer with an explanation (Military Service, retired, disability income only, etc).
- C. If self-employment profit is incurred, the type of business, profession, or enterprise shall be indicated on the annual tax return and the amount of the profit shall be shown on the appropriate line of the return. If a self-employment loss is incurred, zero shall be entered on the appropriate line of the Annual Tax Return.
- D. When a return is made for a calender year, the return shall be filed within one hundred and five (105) days from the end of said calendar year.

- E. Such return shall also show the taxpayer's name, address, place or places of employment or business, the amount of tax due, the amount of any credit claimed for tax withheld by an employer (with a copy of the Withholding Statement showing amount of tax withheld) and such other information as may be indicated on the return form or as may be required by the Officer. Every person subject to the tax shall file such return regardless of the fact that his wages may have been subject to withholding of the tax by his employer and regardless of whether or not tax is due.
- F. All tax returns must be accompanied by proof of earnings. Proof of earnings may be one of the following: W2, Federal Income Tax Form 1040, 1040A, 1065, Partnership Schedule K or K1, Schedule C, Schedule F, 1099, etc.
- G. At the time of filing the annual return, the taxpayer shall pay any tax due. Total balances less than \$1.00 need not be paid.
- H. Tax Returns must be signed and dated by the taxpayer(s) in the space(s) provided.

#### SECTION 402. QUARTERLY PAYMENT BY TAXPAYERS:

Quarterly payment of taxes may be made by estimating gross earnings and remitting one (1) percent of the gross earnings to the appropriate Officer at the following times:

January, February, "March--	by April 30
April, May, June--	by July 31
July, August, September--	by October 31
October, November, December	by January 31

#### SECTION 403. RETURNS OF EMPLOYERS AND PAYMENT OF WITHHELD TAX:

- A. Every employer required to withhold the tax shall file a return on the proper form setting forth the name, Social Security Number, address, municipality of residence and amount of tax withheld for each employee, and shall remit the total sum thereof to the appropriate Officer at the following times:

FOR QUARTER COMPRISING THE FOLLOWING  
MONTHS IN WHICH WAGES ARE PAID:

JANUARY, FEBRUARY, MARCH  
APRIL, MAY, JUNE  
JULY, AUGUST, SEPTEMBER  
OCTOBER, NOVEMBER, DECEMBER

EMPLOYERS QUARTERLY RETURN AND  
PAYMENT DUE ON OR BEFORE:

APRIL 30  
JULY 31  
OCTOBER 31  
JANUARY 31

- B. Every employer who discontinues business prior to the completion of the taxable year, shall, within thirty (30) days after discontinuance of business, file and furnish the returns required by this section covering periods between the last such returns and date of discontinuing business and transmit to the Officer all tax remaining due.

#### SECTION 404. CALENDAR YEARS:

- A. Normally taxpayers shall use the calendar year method for reporting and paying the tax.

#### SECTION 405. EXTENSIONS:

- A. A taxpayer who requires an extension of time in which to file his Annual Tax Return shall make written application to the appropriate Officer no later than one hundred and five (105) days from the end of the calendar or fiscal year for which the return will be filed. A taxpayer who is granted an extension of time for filing his Federal Tax Return shall not automatically be entitled to a similar extension of time for filing his local return.
- B. A taxpayer who receives an extension on Federal and State Taxes, shall present proof of such extension to the appropriate Officer, file and pay an estimated tax return and upon final filing of Federal and State Tax returns then file and pay (if additional tax is due) a final Tax Return with the appropriate Local Officer.

#### SECTION 406. CHANGE IN FEDERAL TAXABLE INCOME:

If the amount of a taxpayer's earned income or net profits reported on his annual Federal Income Tax Return is changed or corrected either by action of the Internal Revenue Service or by the individual's filing of an amended annual Federal return, the taxpayer shall report to the appropriate Officer such change or correction within thirty (30) days after the date when the final such change or correction was determined.

### ARTICLE V

#### ADMINISTRATION AND ENFORCEMENT

##### SECTION 501. INCOME TAX OFFICER/COLLECTOR:

The Officer is charged with the administration and enforcement of the Resolutions/Ordinances and these Rules and Regulations, and is authorized to act on behalf of the Township of Hopewell and the Hopewell Area School District in such administrative and enforcement matters.

##### SECTION 502. REQUESTS FOR RULINGS:

Any taxpayer or employer desiring a specific ruling concerning the Resolutions/Ordinances or these Rules and Regulations shall submit all pertinent facts in writing to the appropriate Officer who shall issue a ruling.

##### SECTION 503. EXAMINATION OF BOOKS AND RECORDS OF TAXPAYERS AND EMPLOYERS:

- A. The Officer and agents designated in writing by him are authorized to examine the books, papers and records of any taxpayer or supposed taxpayer or of any employer or supposed employer in order to verify the accuracy of any return; or, if no return was filed, to ascertain the tax due, if any. Every taxpayer or supposed taxpayer and every employer or supposed employer is required to give the Officer or any agent so designated by him, the means, facilities and opportunity for such examination and investigations as are authorized.

- B. Information obtained by the Officer, his agent or any other official or agent of the Central Collection Office, as a result of any returns, investigations, hearings or verifications required or authorized, is confidential and may not be disclosed to any person, except for official use in connection with administration or enforcement of the Resolutions/Ordinances or as otherwise provided by Law.

#### SECTION 504. RECORDS TO BE KEPT BY TAXPAYERS:

Taxpayers and employers subject to the Resolutions/Ordinances are required to keep such records as will enable the filing of true and accurate returns, whether of taxes withheld at source or of taxes payable upon earned income or net profits, or both; and such records shall be preserved for a period of not less than six (6) years in order to enable the Central Collection Office to verify the correctness of the returns filed.

#### SECTION 505. REFUNDS:

A completed Annual Tax Return must be filed before a request for refund can be considered. Depending upon the nature of the refund, additional documentation to substantiate the request may be required. Refund requests will not be processed until the necessary documentation is provided. Amounts less than one dollar (\$1.00) will not be refunded.

#### SECTION 506. INTEREST AND PENALTIES

If for any reason the tax is not paid when due, interest at the rate of six percent (6%) per annum on the amount of said tax, and an additional penalty of one-half (1/2) of one percent (1%) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for recovery of any such tax, the person liable therefore shall, in addition, be liable for the cost of collection and interest and penalties herein imposed.

#### SECTION 507. FINES AND PENALTIES FOR VIOLATIONS:

Any person who violates any provisions of the resolution and ordinances shall upon conviction, be sentenced to pay a fine of not more than \$500.00 for each offense plus costs, and in default of payment thereof, to be imprisoned for a time not exceeding thirty (30) days. Some of the violations which may result in such conviction are:

- A. Revelation for unauthorized purposes by any officer or employee of the Central Collection Office or any Taxing District of any confidential information acquired as a result of the operation of the Resolutions/Ordinances or these Rules and Regulations.
- B. Failure, neglect, or refusal on the part of any person, any partner of a partnership or any officer of a corporation or association to file any report or return, or to pay, deduct from wages, or transmit any tax, penalty or interest required of such person, partnership, corporation or unincorporated association.
- C. Failure, neglect or refusal to maintain or to reveal to the Officer or his authorized representative, or to permit the latter to examine books, records or papers relevant to tax imposed hereunder.

- D. Knowingly making any incomplete, false or fraudulent report or return or attempting to do any other thing to avoid payment of the tax in whole or in part.

**SECTION 508. CONCURRENT REMEDIES:**

Imposition of any fine or imprisonment shall not bar either the liability for tax, penalty or interest, or prosecution for embezzlement, fraudulent conversion, theft, or other offense under the Pennsylvania Crimes Code.

**SECTION 509. FAILURE TO RECEIVE FORMS:**

Failure of a taxpayer or employer to receive forms or returns required by the resolutions/ordinances shall not excuse any failure to file any reports or returns required or to pay any tax due.



Dear Employer:

This letter is being sent to inform you of the changes that took effect on January 1, 2008, for tax year 2008 and forward, to the way this tax is to be collected. The changes were mandated by the bill enacting Act 7, which was signed into law by the governor in 2007.

**THE FOLLOWING CHANGE APPLIES TO ALL EMPLOYERS:**

1. Effective January 1, 2008, the name of the tax will change to the Local Services Tax.

**THE FOLLOWING CHANGES APPLY ONLY TO EMPLOYERS WITH A TAX RATE GREATER THAN \$10:**

2. The tax, for tax year 2008 forward, becomes a weekly payroll deduction. The tax will now be withheld from the employee each time they are paid. To calculate the amount to be withheld from each employee's pay you should take the tax rate in effect and divide it by the number of pay periods in the coming year. You are required to withhold the tax from all employees in your employ unless they meet the criteria stated in # 5, 6 and/or 7 below.

3. You will now remit the taxes withheld to the municipality's collector on a quarterly basis.

4. The employee will only be required to pay the tax for the period in which they are employed within this jurisdiction. Hopewell Township's LST tax rate is \$52.00 per employee, per year.

5. The act requires that all jurisdictions exempt individuals with incomes within their jurisdiction of \$12,000. Employees will have the right to complete a copy of form (LST Exemption 10-07). You will be required to retain a copy of the form. We request that the employer submit the original, with all attachments to us with your quarterly filings.

6. The act also requires that taxing bodies also exempt all individuals who are on active military duty or have been called to active military duty at any time within the taxing year from payment of the tax. Also to be exempted from payment of the tax are any former/current member of the military who is a paraplegic, double and/or quadruple amputee or has any service related disability, as declared by the United States Veterans Administration or its successor.

7. Employers shall refrain from withholding the tax from any employee who provides proof that they are already having the tax withheld by another employer. The other employer must be their place of primary employment.

Additional Information, including Rules & Regulations outlining your requirements, forms, additional exemption certificates, and refund request forms, is available on our website at [www.hab-inc.com](http://www.hab-inc.com).

Respectfully,  
Berkheimer Tax Administrator



50 North Seventh Street Bangor, PA 18013

Website: [www.hab-inc.com](http://www.hab-inc.com)

E-mail: [csberk@hab-inc.com](mailto:csberk@hab-inc.com)

## LOCAL SERVICES TAX REGISTRATION

(To be answered within 10 days)

A review of businesses in your area indicates that you may employ one or more persons. To comply with Act 511 of The Pennsylvania State Legislature (and the law in your local taxing district), you are required to answer the following questions. All information will be held in strict confidence.

TRADE NAME: \_\_\_\_\_

FEDERAL EMPLOYER ID NUMBER: \_\_\_\_\_

NAME(S) OF THE OWNER(S): \_\_\_\_\_

\_\_\_\_\_

PAYROLL CONTACT: \_\_\_\_\_

BUSINESS TELEPHONE NUMBER: \_\_\_\_\_ E-MAIL ADDRESS: \_\_\_\_\_

CORRECT TAXING JURISDICTION: (Name of Township or Borough where business is located): \_\_\_\_\_

\_\_\_\_\_

MAILING ADDRESS WHERE ALL FORMS ARE TO BE SENT: \_\_\_\_\_

\_\_\_\_\_

NUMBER OF EMPLOYEES: \_\_\_\_\_ (Include both full and part-time)

TYPE OF BUSINESS: \_\_\_\_\_

DATE BUSINESS STARTED: \_\_\_\_\_ (Month and Year)

I HEREBY CERTIFY THAT ALL INFORMATION AND STATEMENTS HEREIN ARE TRUE AND CORRECT.

DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

If you would like more information on how to file electronically please provide an e-mail address that we may contact you at.

*You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Berkheimer at 610-599-3139, during the hours of 9:00 AM through 4:30 PM, Monday through Friday. If Berkheimer is not the appointed tax hearing officer in your taxing district, you must contact your taxing district about the proper procedures and forms necessary to file an appeal.*

**LST-1**

**Year LOCAL SERVICES TAX EMPLOYER RETURN**

**Quarter & Due Date**

**TAXING JURISDICTION:**

Payable to: HAB-LST  
BERKHEIMER  
PO BOX 906, BANGOR PA 18013-0906

Number of Exemptions Enclosed

Visit our Website at: [www.berk-e.com](http://www.berk-e.com)  
ACCOUNT NO.

**Business Name**

**Forms Address 1**

**Forms Address 2**

**City St Zip +4**

1. Number of Employees Reported (enter "0" if none)
2. Total amount of tax withheld this quarter..... \$
3. Discount (  $\%$  x line 2) .....
4. Net amount due (line 2 minus line 3) .....
5. Penalty (line 4 x  $\%$  of tax) after due date..... \$
6. Interest (line 4 x  $\%$  of tax per month) after due date \$
7. Total penalty & interest (line 5 + line 6) .....
8. TOTAL AMOUNT DUE (line 4 + line 7) .....

\$	
\$	
\$	
\$	
\$	
\$	
\$	

**Request Percents**

**Print Form**

**THIS FORM MUST BE FILED AND RETURNED EACH QUARTER**



## LOCAL SERVICES TAX – EXEMPTION CERTIFICATE

Tax Year \_\_\_\_\_

### APPLICATION FOR EXEMPTION FROM LOCAL SERVICES TAX

- A copy of this application for exemption from the Local Services Tax (LST), and all necessary supporting documents, must be completed and presented to your employer AND to the political subdivision levying the Local Services Tax for the municipality or school district in which you are primarily employed.
- This application for exemption from the Local Services Tax must be signed and dated.
- **No exemption will be approved until proper documentation has been received.**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City/State: \_\_\_\_\_

Soc Sec #: \_\_\_\_\_  
Phone #: \_\_\_\_\_  
Zip: \_\_\_\_\_

### REASON FOR EXEMPTION

1. \_\_\_\_\_ MULTIPLE EMPLOYERS: Attach a copy of a current pay statement from your principal employer that shows the name of the employer, the length of the payroll period and the amount of Local Services Tax withheld. List all employers on the reverse side of this form. **You must notify your other employers of a change in principal place of employment within two weeks of the change.**
2. \_\_\_\_\_ EXPECTED TOTAL EARNED INCOME AND NET PROFITS FROM ALL SOURCES WITHIN \_\_\_\_\_ (municipality or school district) WILL BE LESS THAN \$ \_\_\_\_\_; Attach copies of your last pay statements or your W-2 for the year prior.  
  
If you are self-employed, please attach a copy of your PA Schedule C, F, or RK-1 for the prior year.
3. \_\_\_\_\_ ACTIVE DUTY MILITARY EXEMPTION: Please attach a copy of your orders directing you to active duty status. Annual training is not eligible for exemption. You are required to advise the tax office when you are discharged from active duty status.
4. \_\_\_\_\_ MILITARY DISABILITY EXEMPTION: Please attach copy of your discharge orders and a statement from the United States Veterans Administrator documenting your disability. Only 100% permanent disabilities are recognized for this exemption.

**EMPLOYER: Once you receive this Exemption Certificate, you shall not withhold the Local Services Tax for the portion of the calendar year for which this certificate applies, unless you are otherwise notified or instructed by the tax collector to withhold the tax.**

Tax Office: Berkheimer Tax Administrator  
Address: PO Box 923  
City/State: Bangor, PA

Phone #: (610) 588-0965  
Zip: 18013

### IMPORTANT NOTE TO EMPLOYERS

1. The municipality is required by law to exempt from the LST employees whose earned income from all sources (employers and self-employment) in their municipality is less than \$12,000 when the combined rate exceeds \$10.00.
2. The school district for the municipality in which your worksite(s) is located may or may not levy an LST. If it does, the income exemption provided may differ from the municipality and can be anywhere from \$0 to \$11,999.
3. Contact the tax office where your business worksites are located to obtain this information.

**Employment Information:** List all places of employment for the applicable tax year. Please list your **PRIMARY EMPLOYER** under #1 below and your secondary employers under the other columns. If self employed, write **SELF** under Employer Name column.

	1. PRIMARY EMPLOYER	2.	3.
Employer Name			
Address			
Address 2			
City, State Zip			
Municipality			
Phone			
Start Date			
End Date			
Status (FT or PT)			
Gross Earnings			

	4.	5.	6.
Employer Name			
Address			
Address 2			
City, State Zip			
Municipality			
Phone			
Start Date			
End Date			
Status (FT or PT)			
Gross Earnings			

**PLEASE NOTE:**

All information received by the Tax Collector is considered to be **CONFIDENTIAL** and is only used for official purposes relating to the collection, administration and enforcement of the **LOCAL SERVICES TAX**.

**I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION STATED ON AND ATTACHED TO THIS FORM IS TRUE AND CORRECT:**

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

## LOCAL SERVICES TAX – REFUND APPLICATION

\_\_\_\_\_  
Tax Year

### APPLICATION FOR REFUND FROM LOCAL SERVICES TAX

- A copy of this application for a refund of the Local Services Tax (LST), and all necessary supporting documents, must be completed and presented to the tax office charged with collecting the Local Services Tax.
- This application for a refund of the Local Services Tax must be signed and dated.
- **No refund will be approved until proper documents have been received.**

Name: \_\_\_\_\_ Soc Sec #: \_\_\_\_\_  
Address: \_\_\_\_\_ Phone #: \_\_\_\_\_  
City/State: \_\_\_\_\_ Zip: \_\_\_\_\_

### REASON FOR REFUND – CHECK ALL THAT APPLY

1. \_\_\_\_\_ I overpaid by more than \$1.
2. \_\_\_\_\_ I had the tax withheld when it should have been exempted.
3. \_\_\_\_\_ MULTIPLE EMPLOYERS: Please attach a copy of a current pay statement from your principal employer that shows the name of the employer, the length of the payroll period and the amount of Local Services Tax withheld. Please list all employers on the reverse side of this form.
4. \_\_\_\_\_ TOTAL EARNED INCOME AND NET PROFITS FROM ALL SOURCES WITHIN \_\_\_\_\_ (municipality or school district) WAS LESS THAN \$ \_\_\_\_\_: Please attach a copy of all of your last pay statements from all employers within the political subdivision for the year prior to the fiscal year for which you are requesting to be exempted from the Local Services Tax.  
  
If you are self-employed, please attach a copy of your PA Schedule C, F, or RK-1 for the year prior to the fiscal year for which you are requesting to receive a refund of the Local Services Tax.
5. \_\_\_\_\_ ACTIVE DUTY MILITARY EXEMPTION: Please attach a copy of your orders directing you to active duty status.
6. \_\_\_\_\_ MILITARY DISABILITY EXEMPTION: Please attach copy of your discharge orders and a statement from the United States Veterans Administrator or its successor declaring your disability to be a total one hundred percent permanent disability.

Tax Office: Berkheimer Tax Administrator  
Address: PO Box 923  
City/State: Bangor, PA

Phone #: (610) 588-0965  
Zip: 18013

**Employment Information: List all places of employment for the applicable tax year. Please list your PRIMARY EMPLOYER under #1 below and your secondary employers under the other columns. If self employed, write SELF under Employer Name column.**

	1. PRIMARY EMPLOYER	2.	3.
Employer Name			
Address			
Address 2			
City, State Zip			
Municipality			
Phone			
Start Date			
End Date			
Status (FT or PT)			
Gross Earnings			

	4.	5.	6.
Employer Name			
Address			
Address 2			
City, State Zip			
Municipality			
Phone			
Start Date			
End Date			
Status (FT or PT)			
Gross Earnings			

**PLEASE NOTE:**

All information received by the Tax Collector is considered to be **CONFIDENTIAL** and is only used for official purposes relating to the collection, administration and enforcement of the **LOCAL SERVICES TAX**.

**I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION STATED ON AND ATTACHED TO THIS FORM IS TRUE AND CORRECT:**

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

L.S.T. TAX \$ 52.00 PER YEAR PER EMPLOYEE

ORDINANCE NO. 2007-09

\$1.00 A WEEK COLLECTION

AN ORDINANCE OF THE TOWNSHIP OF HOPEWELL,  
BEAVER COUNTY, PENNSYLVANIA REPEALING  
ORDINANCE NO. 2005-01, THE EMERGENCY AND  
MUNICIPAL SERVICES TAX, AND ENACTING  
ORDINANCE NO. 2007-09, PROVIDING FOR THE  
ASSESSMENT OF THE TOWNSHIP OF HOPEWELL  
LOCAL SERVICES TAX

BE IT ENACTED AND ORDAINED by the Board of Commissioners of the Township of Hopewell, Beaver County, Pennsylvania, by virtue of the power and authority vested in said Board of Commissioners as follows:

101. TITLE

This Part shall be known and may be cited as the "Hopewell Township Local Services Tax Ordinance."

102. AUTHORITY

This Part is enacted under the authority of the Local Tax Enabling Act, as amended by Act No. 7 of 2007 and the First Class Township Code.

103. PURPOSE

The purpose of this Part is to provide revenue for police, fire and emergency services; road construction and maintenance; the reduction of property taxes and for such other purposes as may be specified for such tax from time to time by the laws of the Commonwealth of Pennsylvania.

104. DEFINITIONS

The following words and phrases when used in this Part shall have the meanings ascribed to them in this Section except where the context clearly indicates or requires a different meaning:

COPY

RESERVE COMPONENT OF THE ARMED FORCES - The United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, The Pennsylvania Army National Guard or the Pennsylvania Air National Guard.

TAX - the Local Services Tax levied in this Part.

YEAR - shall mean a calendar year.

#### 105. Levy

The Township of Hopewell hereby levies and imposes on every individual engaging in an occupation within the jurisdictional limits of Township of Hopewell a tax in the amount of \$52.00 per annum, beginning the first day of January, 2008 and continuing on a calendar basis annually thereafter, until modified or repealed by subsequent ordinance. This tax is in addition to all other taxes of any kind or nature heretofore levied by Township of Hopewell.

#### 106. RESTRICTED USE

The Township of Hopewell shall use the revenue derived from this tax for the following purposes:

1. Emergency Services, which shall include emergency medical services, police services and/or fire services.
2. Road construction and/or maintenance.
3. Reduction of property taxes.
4. Property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa.C.S. Ch. 85 Subch. B. (relating to homestead property exclusion).

The Township of Hopewell shall use no less than twenty-five percent of the funds derived from the Local Services Tax for emergency services.

#### 107. DUTY OF EMPLOYER

Each employer within Township of Hopewell and each employer situate outside the Township of Hopewell who engages in business within the Township of Hopewell, is hereby charged with the duty of collecting the tax from each of the employees engaged by the employer and performing work for the employer within the Township of Hopewell. Each person subject to the tax shall be assessed a pro rata share of the tax for each payroll period in which the person is engaging in an occupation.

The pro rata share of the tax assessed on the person for a payroll period shall be determined by dividing the combined rate of the Local Services Tax levied for the calendar year by the number of payroll periods established by the employer for the calendar year. For purposes of determining the pro rata share, an employer shall round down the amount of the tax collected each payroll period to the nearest one-hundredth of a dollar.

Employer collection of the Local Services Tax shall be made on a payroll period basis for each payroll period, beginning with the first payroll period in which the person is engaging in an occupation.

No employer shall be held liable for failure to withhold the Local Services Tax or for the payment of the withheld tax money to a political subdivision if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office or where the employee is principally employed.

#### 108. RETURNS

Employers are required to make and file a Local Services Tax Quarterly Return thirty (30) days after the end of each quarter of a calendar year. The Local Services Tax Quarterly Return shall list the name, address, social security number of the employee; the physical address of the employee's place of employment; the number of payroll periods for which the Local Services Tax was withheld and the amount of Local Services Tax being remitted for each employee.

#### 109. DATES FOR DETERMINING TAX LIABILITY AND PAYMENT

Each employer shall use his employment and payroll records from the first day of January to March 31 each year for determining the number of employees from whom said tax shall be deducted and paid over to the collector on or before April 30 of the same calendar year. Supplemental reports shall be made by each employer on July 30, October 30 and January 31 for new employees as reflected on his employment and payroll records from April 1 to June 30, July 1 to September 30 and October 1 to December 31, and payments on these supplemental reports shall be made on July 30, October 30 and January 30, respectively.

#### 110. INDIVIDUALS ENGAGED IN MORE THAN ONE OCCUPATION

In the event a person is engaged in more than one occupation, that is, concurrent employment, or an occupation which requires the person working in more than one

political subdivision during the payroll period, the priority of claim to collect the Local Services Tax shall be in the following order:

1. The political subdivision in which a person maintains his or her principal office or is principally employed;
2. The political subdivision in which the person resides and works, if the tax is levied by that political subdivision;
3. The political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.

In the case of concurrent employment, an employer shall refrain from withholding the Local Services Tax, if the employee provides:

1. a recent pay statement from a principal employer that includes the name of the employer, the length of the payroll period and the amount of Local Services Tax withheld; and
2. a statement from the employee that the pay statement is from the employee's principal employer and the employee will notify other employers of a change in principal place of employment within two weeks of its occurrence.

The situs of the tax shall be the place of employment on the first day the person becomes subject to the tax during each payroll period. It is the intent of this section that no person shall be subject to the payment of the Local Services tax by more than one political subdivision during each payroll period.

#### 111. EXEMPTIONS TO THE LOCAL SERVICES TAX

The Local Services Tax shall be no more than \$52 on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed.

The law requires Municipalities and School Districts who levy the Local Services Tax at a combined rate exceeding \$10 to exempt any person from the Local Services Tax whose total earned income and net profits from all sources within the political subdivision is less than \$12,000 for the calendar year in which the Local Services Tax is levied.

Each political subdivision levying the Local Services Tax shall exempt the following persons from the Local Services Tax:

1. Any person who served in any war or armed conflict in which the United States was engaged and is honorably discharged or released under honorable circumstances from active service if, as a result of military service, the person is blind, paraplegic or a double or quadruple amputee.



or has a service connected disability declared by the United States Veterans' Administration or its successor to be a total one hundred percent permanent disability.

2. Any person who serves as a member of a Reserve Component of the Armed Forces and is called to active duty at any time during the taxable year. A "Reserve Component of the Armed Forces" shall mean the United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, The Pennsylvania Army National Guard or The Pennsylvania Air National Guard.

A person seeking to claim an exemption from the Local Services Tax may annually file an exemption certificate with the collector of the tax for the Township of Hopewell and file a copy of the certificate with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within the political subdivision of less than \$12,000 in the calendar year for which the exemption certificate is filed.

The exemption certificate shall have attached to it a copy of all of the employee's last pay stubs or W-2 forms from employment within the political subdivision for the year prior to the fiscal year for which the employee is requesting to be exempted from the Local Services Tax.

Upon receipt of the exemption certificate and until otherwise instructed by the collector of the tax for the Township of Hopewell the employer shall not withhold the tax from the person during the calendar year or remainder of the calendar year for which the exemption certificate applies. With respect to a person who claimed an exemption from the Local Services Tax, upon notification to an employer by the person or by the collector of the tax for the Township of Hopewell, that the person has received earned income and net profits from all sources within the Township of Hopewell equal to or in excess of \$12,000 in that calendar year or that the person is otherwise ineligible for the tax exemption for that calendar year, or upon an employer's payment to the person of earned income within the Township of Hopewell in an amount equal to or in excess of \$12,000 in that calendar year, an employer shall withhold the Local Services Tax from the person as follows:

If a person who claimed an exemption for a given calendar year from the Local Services Tax becomes subject to the tax for the calendar year the employer shall withhold the tax for the remainder of that calendar year.

The employer shall withhold from the person, for the first payroll period after receipt of the notification under the above paragraph, a lump sum equal to the amount of the tax that was not withheld from the person due to the exemption certificate filed by the person, plus the per payroll amount due for that first payroll period.

The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees.

In the event the employment of a person subject to withholding of the Local Services Tax under this exception is severed in that calendar year, the person shall be liable for any outstanding balance of tax due and the political subdivision levying the tax may pursue collection under this act.

Employers shall not be responsible for investigating exemption certificates, monitoring tax exemption eligibility or exempting any employee from a Local Services Tax.

Employers shall be responsible for retaining a copy of all exemption certificates filed by employees within a given calendar year for a minimum of three (3) years. Employers who have failed to withhold the Local Services Tax from an employee or employees, AND do not have copies of the employee exemption certificate or certificates, will be held responsible for the payment of the Local Services Tax as if the tax had been originally levied against the employer.

#### 112. SELF-EMPLOYED INDIVIDUALS

All self-employed individuals and individuals whose employer is not required to withhold local taxes (certain state and federal agencies) will be billed quarterly for the Local Services Tax. The full amount of tax must be paid by the date indicated on such billing. If such taxpayer qualifies for a low-income exemption, the taxpayer may complete the required exemption certificate or make application for a refund of the tax paid.

#### 113. EMPLOYEES AND SELF-EMPLOYED INDIVIDUALS RESIDING BEYOND THE LIMITS OF THE TOWNSHIP OF HOPEWELL

All employers and self-employed individuals residing or having their place of business outside the Township of Hopewell but who engage in any occupation within the Township of Hopewell, do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Part with the same force and effect as though they were residents of the Township of Hopewell. Further, any individual engaged in an occupation within the Township of Hopewell and an employee of a non-resident employer may for the purpose of this Part be considered a self-employed person and in the event this tax is not paid, the collector shall have the option of proceeding against either the employer or employee for collection of this tax as hereinafter provided.

#### 114. ADMINISTRATION OF TAX

1. It shall be the duty of the collector to accept and receive payments of this tax and keep a record thereof showing the amount received by him from each employer or self-employed person, together with the date the tax was received. It shall be the

duty of the collector to accept and keep a record of the information submitted by employers relating to the number of employees subject to the tax, the number of employees exempt from the tax, the employee exemption certificates and refunds of the tax paid to individuals and employers.

2. The collector is hereby charged with the administration and enforcement of this Part and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the examination of the payroll records of any employer subject to this Part; the examination and correction of any return made in compliance with this Part; and any payment alleged or found to be incorrect or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the collector shall have the right to appeal to the Court of Common Pleas of Beaver County as in other cases provided.
3. The collector is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer; or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the collector the means, facilities and opportunity for such examination.

#### 115. SUIT FOR COLLECTION

1. In the event any of the tax under this Part remains due or unpaid 30 days after the due date set forth above, the collector may sue for the recovery of such tax due or unpaid together with interest and penalty.
2. If for any reason the tax is not paid when due, interest at the rate of 6% per annum on the amount of said tax, and an additional penalty of 10% shall be added to the flat rate of said tax for non-payment thereof. Where suit is brought for the recovery of this tax, the individual liable therefore shall, in addition, be responsible and liable for the costs of collection, including, but not limited to, attorney's fees.

#### 116. FINE AND PENALTY

Whoever makes any false or untrue statement on any return required by this Part, or who refuses inspection of his books, records or accounts in his custody and control in order to determine the number of employees subject to this tax who are in his employment, or who fails or refuses to file any return required by this Part, or fails or refuses to pay the tax herein levied shall, upon conviction, be sentenced to pay a fine of not more than \$600 plus costs and, in default of payment of said fine and costs, be sentenced to a term of imprisonment not to exceed 30 days. It is further provided that the action to enforce this fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has failed or refused to file a return required by this Part.

117. REPEALER AND SEVERABILITY

The provisions of this Ordinance shall be severable. If any of its provisions shall be held to be unconstitutional, illegal or otherwise invalid, that decision shall not affect the remaining provisions of this Ordinance or of the Township of Hopewell Code of Ordinances.

118. EFFECTIVE DATE

This Ordinance shall become effective in accordance with applicable law and with the repeal of the previous Emergency and Municipal Services Tax Ordinances, effective January 1, 2008.

ENACTED AND ORDAINED BY THE BOARD OF COMMISSIONERS FOR THE  
TOWNSHIP OF HOPWELL THIS 12<sup>TH</sup> DAY OF DECEMBER, 2007.

ATTEST:

  
President, Hopewell Township



325-A Pottstown Pike, Exton, PA 19341-2290

**GENERAL INSTRUCTIONS FOR FILING A  
MERCANTILE AND/OR BUSINESS PRIVILEGE TAX  
LICENSE AND TAX RETURN**

**GENERAL INFORMATION**

Be sure to submit all information requested by Berkheimer Associates, Tax Administrator.  
Be sure to include signature and date where applicable. Failure to do so will constitute  
filing an incomplete return.

Return the Form, any tax due, and required documentation in the enclosed envelope. Make  
checks payable to HAB-BPT. If you request a receipt for your records, enclose a  
self-addressed, **stamped envelope**.

**TAX RETURN INFORMATION**

Section A      Computation of Gross Volume of Business. Complete **only** where applicable.

Line (a)   Enter total gross volume of business for period indicated.

Line (b)   This line is to be completed if your business opened during the present tax year  
and an estimated gross volume is required by the appropriate Ordinance and/or  
Resolution. Enter appropriate gross volume of business.

Line (c)   This line is to be completed if your business opened during the tax year and you  
are required to file an initial estimated gross volume for the first year. This  
section applies to those districts where Ordinances and/or Resolutions require  
a Final Return to be filed yearly, with the exception of the first year.

Line (d)   This line is to be completed if business is temporary, itinerant, or seasonal.  
Enter actual gross volume of business.

**Section B   Filing the Final Tax**

In this section, your gross volume of business should be calculated according to the  
figure indicated in Section A. Again, this final tax amount should be calculated on the  
actual business transacted for the period of time specified in Section A. Be sure to  
complete lines 1, 2, 3 and/or 4 as they apply to your type of business and tax levied at the  
rates indicated. Continue to complete lines 5 through 10 as they apply to your respective  
tax situation.

**Section C   Filing the Estimated Tax**

This section is to be completed if any estimated tax return is required. To complete this  
section, your estimated gross volume of business should be calculated. Be sure to  
complete Lines 11, 12, 13 and/or 14 as they apply to your type of business and tax levied  
at the rate indicated. Continue to complete lines 15 through 19 as they apply to your  
respective tax obligations.



325-A N. Pottstown Pike, Exton, PA 19341-2290  
(610) 363-7214  
Office Hours: Monday thru Friday  
9:00 am to 4:30 pm

RETURN THIS ENTIRE SHEET WITH YOUR PAYMENT

## BUSINESS PRIVILEGE AND/OR MERCANTILE TAX RETURN

Re:

Tax Year:

District:

Account Number:

NAME  
AND  
ADDRESS

Due Date:

**SECTION A: COMPUTATION OF GROSS VOLUME OF BUSINESS (fill in one only)**

A. If in business from business for period. use total gross volume of \$ \_\_\_\_\_

B. If business commenced after indicate starting date ( ) x12. \$ \_\_\_\_\_

C. If business commenced after indicate starting date ( ) by the number of months remaining in year ( ) include fractional months from starting date to \$ \_\_\_\_\_

D. If temporary, itinerant or seasonal, report actual income (\$ ) within seven days of completion of business. \$ \_\_\_\_\_

### SECTION B: FINAL TAX - BUSINESS PRIVILEGE AND/OR MERCANTILE TAX RETURN

	GROSS VOLUME OF BUSINESS	EXEMPTIONS & EXCLUSIONS	TAXABLE VOLUME	TAX RATE	AMOUNT OF TAX DUE
1. SERVICES				X	1. \$
2. RENTALS				X	2. \$
3. RETAIL BUSINESS				X	3. \$
4. WHOLESALE BUSINESS				X	4. \$
5. TOTAL TAX DUE (Add lines 1, 2, 3, & 4)					5. \$
6. Less last year's credit and/or estimated payment (excluding penalty & interest)					6. \$
7. SUBTOTAL					7. \$
8. Add interest of (after due date)					8. \$
9. Add penalty of (after due date)					9. \$
10. TOTAL SECTION B (Lines 7, 8, & 9)					10. \$

### SECTION C: ESTIMATED TAX - BUSINESS PRIVILEGE AND/OR MERCANTILE TAX RETURN

	GROSS VOLUME OF BUSINESS	EXEMPTIONS & EXCLUSIONS	TAXABLE VOLUME	TAX RATE	AMOUNT OF TAX DUE
11. SERVICES				X	11. \$
12. RENTALS				X	12. \$
13. RETAIL BUSINESS				X	13. \$
14. WHOLESALE BUSINESS				X	14. \$
15. TOTAL ESTIMATED TAX DUE (Lines 11, 12, 13, & 14)					15. \$
16. Add interest of (after due date)					16. \$
17. Add penalty of (after due date)					17. \$
18. TOTAL SECTION C (Lines 15, 16, & 17)					18. \$
19. TOTAL AMOUNT DUE (Lines 10 & 18)					19. \$

NATURE OF BUSINESS \_\_\_\_\_ BUSINESS TELEPHONE ( ) \_\_\_\_\_  
OWNER \_\_\_\_\_ E.I.N. # \_\_\_\_\_ DATE OPERATION BEGAN IN DISTRICT \_\_\_\_\_  
SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_  
NAME & ADDRESS OF LEASING AGENT, IF RENTING \_\_\_\_\_

#### POSTMARK DATE OF POST OFFICE ACCEPTED - - NO EXTENSIONS

Failure to receive a tax return does not entitle owner to disregard the penalty or interest on taxes owed.

#### IMPORTANT NOTICE

ALL BUSINESSES MUST PROVIDE SUPPORTING SCHEDULES AND / OR DOCUMENTATION USED TO ARRIVE AT THE FIGURES IN SECTIONS A & B. EXPLAIN FULLY ANY DIFFERENCES BETWEEN GROSS VOLUME AND TAXABLE VOLUME.

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Berkheimer Associates at 610-363-7214, during the hours of 9:00 a.m. through 4:30 p.m., Monday through Friday.

DO NOT TEAR APART

## BUSINESS PRIVILEGE AND/OR MERCANTILE TAX RETURN

Business Name:

Tax Year:

District:

Make checks payable and remit to:


Account Number:

Amount of Check \$ \_\_\_\_\_



HAB-BPT  
PO BOX 915  
BANGOR, PA 18013-0915

DO NOT WRITE BELOW THIS LINE



**BUSINESS PRIVILEGE AND/OR MERCANTILE TAX LICENSE**  
TAX YEAR ▾  
RE: ▾  
  
DISTRICT ▾  
  
ACCOUNT NUMBER ▾

**This license is issued in accordance with the Tax Ordinance**

✂ **PLEASE DETACH AND AND DISPLAY YOUR LICENSE** ✂

### General Instructions for Filing License

#### License Fee:

If the district you are located in requires you to procure a license the rate will be listed below.

This payment is to be forwarded to Berkheimer Associates by the due date, with the **LICENSE FEE** stub at the bottom of this page. Above is The License. This copy is to be conspicuously posted at the place of business or each of the places of business at all times. If there is more than one place of business within the district it is necessary to procure a license for each location.

Each person, partnership, association, or corporation, engaged in any business within the district, is liable for a Business Privilege and / or Mercantile Tax.

Please make all checks payable to **HAB-BPT** and return in the enclosed envelope by the due date. If a receipt is needed, a self addressed stamped envelope must accompany payment. There will be a \$20 fee for returned checks for insufficient funds.

*You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Berkheimer Associates at 610-363-7214, during the hours of 9:00 a.m. through 4:30 p.m., Monday through Friday.*

▼ PLEASE DETACH AND RETURN THIS STUB WITH YOUR PAYMENT ▼

### LICENSE FEE

Business Name:

Tax Year:

Re:

District:

Make check payable to and remit to:

Account Number:

Amount of Payment: \$ \_\_\_\_\_

Check box for License(s) being remitted.

☐ Service ☐ Rental ☐ Retail ☐ Wholesale

DO NOT WRITE BELOW THIS LINE

**HAB-BPT**  
**PO BOX 915**  
**BANGOR, PA 18013-0915**

MERCANTILE TAX

COPY

ORDINANCE NO. 72-3

AN ORDINANCE OF THE TOWNSHIP OF HOPEWELL, BEAVER COUNTY, PENNSYLVANIA, IMPOSING AN ANNUAL MERCANTILE LICENSE TAX UPON PERSONS ENGAGING IN CERTAIN OCCUPATIONS WITHIN THE CORPORATE TERRITORY LIMITS OF THE TOWNSHIP OF HOPEWELL; PROVIDING FOR THE ISSUANCE OF MERCANTILE LICENSES; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID LICENSE TAX AND THE IMPOSITION OF PENALTIES.

BE IT ORDAINED by the Board of Commissioners of the Township of Hopewell, a municipal corporation under The First Class Township Code situate in the County of Beaver and Commonwealth of Pennsylvania, AND IT IS HEREBY ORDAINED:

ENACTMENT

SECTION 1. This Ordinance is enacted pursuant to the authority conferred by The Local Tax Enabling Act [53 P.S. § 6901 ff.], as amended.

EFFECTIVE DATE

SECTION 2. This Ordinance shall be effective on July 1, 1972.

SHORT TITLE

SECTION 3. This Ordinance shall be known and may be cited as "The Mercantile License Tax Ordinance of the Township of Hopewell".

DEFINITIONS

SECTION 4. The following words when used in this Ordinance shall have the meanings ascribed to them in this Section, except in those instances where the context clearly indicates a different meaning.

(a) "Collector" shall mean the agent designated by the Board of Commissioners of the Township of Hopewell to collect the license tax imposed by this Ordinance and to administer the provisions thereof.

(b) "License Fee" shall mean the annual filing or registration fee imposed to administer the regulatory provisions of this Ordinance. The payment of such license fee shall not relieve the holder from payment of the tax imposed by this Ordinance.

COPY



(c) "Person" shall mean any individual, partnership, limited partnership, association or corporation engaging in any activity which is the subject of the excise tax imposed by this Ordinance. Whenever used in a section prescribing and imposing a fine or imprisonment, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporation, the officers thereof.

(d) "Retailer" shall mean a dealer, vendor or proprietor who sells to persons who are not engaged in the business of reselling.

(e) "Taxable Period" shall mean the period beginning July 1, 1972 and ending December 31, 1972 and each succeeding calendar year thereafter, commencing January 1, 1973.

(f) "Taxpayer" shall mean any person engaging in any taxable business activity within the corporate limits of the Township during the taxable period.

(g) "Temporary, Seasonal or Itinerate Business" shall mean any business that is conducted at one location for less than sixty (60) consecutive calendar days.

(h) "Township" shall mean the Township of Hopewell, a municipal corporation of the Commonwealth of Pennsylvania, being situate in the County of Beaver in said Commonwealth.

(i) "Whole Volume of Business" shall mean the gross receipts of the business activity during the taxable period, provided that the dollar volume of business derived from the resale of goods, wares and merchandise taken as a trade-in or a part payment for other goods shall not be included in computing the whole volume of business, except to the extent that the resale price may exceed the trade-in allowance. For taxpayers electing to employ the accrual method for bookkeeping purposes, gross receipts shall include cash transactions and accounts receivable; for taxpayers electing to employ the cash method for bookkeeping purposes, gross receipts shall include cash transactions only.

(j) "Wholesale" shall mean a dealer, vendor or proprietor who sells to persons who are engaged in the business of reselling.

#### IMPOSITION OF TAX

SECTION 5. An annual excise tax for general revenue purposes is hereby imposed upon any person engaging in the following business activities within the corporate limits of the Township:

(a) engaging in the sale of goods, wares and merchandise;

- (b) engaging in the sale of food, drink (alcoholic and non-alcoholic) and refreshments;
- (c) engaging in the sale of cigarettes and other tobacco products, carbonated beverages and soft drinks, and candy and confections from coin-operated mechanical devices;
- (d) engaging in amusement and/or entertainment produced by or derived from coin-operated mechanical and/or electronic devices;
- (e) engaging in amusements and/or entertainment whether indoors or outdoors and whether or not conducted in conjunction with any other activity subject to the tax imposed by this Ordinance: PROVIDED, however, that any non-profit corporation or association organized for religious, charitable or educational purposes engaging in such activity shall be exempt from the tax imposed by this Ordinance.
- (f) engaging in commission sales, except as a securities broker or real estate broker, including without limitation, merchandise brokers, freight brokers, factors and commission agents.

Said tax shall be effective July 1, 1972 and shall continue in force through December 31, 1972 and each succeeding calendar year.

#### RATE OF TAX

SECTION 6. Every person engaging as a wholesaler in any activity which is a subject of the tax imposed by this Ordinance shall pay a mercantile tax for the taxable period at the rate of one (1) mill on each dollar of the whole volume of business transacted by him. Every other person, not a wholesaler, engaging in any activity which is the subject of a tax imposed by this Ordinance shall pay a mercantile tax for the taxable period at the rate of one and one-half (1½) mills. Persons engaging in both wholesale and retail activities which are taxable subjects hereunder shall pay one (1) mill on each dollar of the whole volume of business derived from his wholesale transactions and one and one-half (1½) mills on each dollar of the whole volume of all remaining business transacted by him.

#### RETURNS AND PAYMENT

SECTION 7. Every person subject to the payment of the tax imposed by this Ordinance shall on or before the date hereinafter specified file a quarterly return, on a form prescribed and furnished

by the Collector, and shall concurrently therewith pay to the Collector the tax due upon the actual whole volume of business transacted by him during the applicable quarterly period.

Quarterly Period

July - September 1972  
October - December 1972  
January - March current year  
April - June current year  
July - September current year  
October - December current year

Return and Tax Due

October 31, 1972  
January 31, 1972  
April 30, current year  
July 31, current year  
October 31, current year  
January 31, succeeding year

REGISTRATION AND LICENSE

SECTION 8. (a) Every person presently engaging in any activity which is a subject of the tax imposed by this Ordinance shall file his initial registration statement with the Collector within fifteen (15) days after the effective date of this Ordinance; every person who shall engage in any such activity after the effective date of this Ordinance shall file his initial registration statement within fifteen (15) days after his commencement of such activity. All persons continuing to engage in any such activity shall annually file a registration statement on or before January 15 of each succeeding calendar year.

(b) Such registration statement shall be upon a form prescribed and furnished by the Collector and shall set forth the person's name, business address and such other information as the Collector may require to collect the tax and administer the regulatory provisions of this Ordinance.

(c) Such persons, concurrently with the filing of his initial registration statement and with every registration annually required to be made hereunder, shall pay to the Collector a license fee of \$2.00. The Collector's receipt of said license fee shall constitute the license during the taxable period to engage in any or all activities which are the subject of the tax imposed by this Ordinance. Provided, that each person who is required to file a registration fee hereunder shall file a separate registration statement and pay a license fee of \$2.00 for each business establishment, if any, in which such taxable activity is conducted.

POWERS AND DUTIES OF THE COLLECTOR

SECTION 9. (a) It shall be the duty of the Collector to collect and receive the taxes, fines and penalties imposed by this Ordinance for payment over to the Township Treasurer. It shall also

be his duty to keep a record showing the amount received by him from each person paying the tax and, if paid by such person in respect of another person, the name of such other person, and the date of such receipt.

(b) The Collector is hereby charged with the administration and enforcement of the provisions of this Ordinance, and is hereby empowered, subject to the approval of the Board of Commissioners of the Township to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Ordinance including provisions for the re-examination and correction of returns and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to prescribe forms necessary for the administration of this Ordinance.

(c) The Collector and agents designated in writing by him are hereby authorized to examine the books, papers and records of any person in order to verify the accuracy of any return, or, if no return was filed, to ascertain the tax due. Every person is hereby directed and required to give to the Collector and to any agent so designated in writing by him the means, facilities and opportunity for such examinations and investigations as are hereby authorized. The Collector is hereby authorized to compel the production of books, papers and records and the attendance of all persons, whether as parties or as witnesses in order to verify the accuracy of any return, or, if no return was filed, in order to ascertain the tax due.

(d) Any information gained by the Collector, his agents, or by any other official, agent or employee of the said Township of Hopewell as a result of any return, investigation or hearing required or authorized by this Ordinance shall be confidential and shall not be disclosed to any person except for official use in connection with the administration or enforcement of this Ordinance or as otherwise provided by law.

#### SUIT FOR COLLECTION OF TAX

SECTION 10. (a) The Collector shall sue in the name of the Township of Hopewell for the recovery of taxes due and unpaid under this Ordinance.

(b) Any suit brought to recover the tax imposed by this Ordinance shall be begun within five (5) years after such tax is due or within five (5) years after a return has been filed, whichever date is later, provided, however, that this limitation shall not prevent the institution of suit for collection of any tax due or determined to be due in the following cases: (i) where no return was filed by any person although a return was required to be filed by him under the provisions of this Ordinance; and (ii) where a false or fraudulent return was filed with the intent to evade payment of the tax imposed by this Ordinance.

### INTEREST AND PENALTIES

SECTION 11. If for any reason the tax is not paid when due, interest at the rate of six per centum (6%) per annum of the amount of said tax, and an additional penalty of one-half of one per centum (.005) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor, shall, in addition, be liable for the cost of collection, and the interest and penalties herein imposed.

### APPLICABILITY

SECTION 12. The tax imposed by this Ordinance shall not apply to any non-profit institution or organization operated for public, religious, educational or charitable purposes.

### FINES AND PENALTIES FOR VIOLATION OF ORDINANCE

SECTION 13. (a) Any person who fails, neglects or refuses to file any return required by this Ordinance; any person who refuses to permit the Collector or a duly authorized agent of the Collector to examine his books, records and papers; and any person who makes any incomplete, false or fraudulent return to avoid payment of the whole or any part of the tax imposed by this Ordinance shall, upon conviction thereof before a District Magistrate, be sentenced to pay a fine of not more than THREE HUNDRED DOLLARS (\$300) for each offense and the costs of prosecution, and, in default of the payment of said fine and costs, to undergo imprisonment for a period not exceeding thirty (30) days.

(b) Any person who, except as permitted by the provisions of this Ordinance, divulges any information which is confidential under the provisions of sub-section (d) of Section 9 hereof shall, upon conviction thereof before a District Magistrate, be sentenced to pay a fine of not more than THREE HUNDRED DOLLARS (\$300) for each offense and the cost to undergo imprisonment for a period not exceeding thirty (30) days.

(c) The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this Ordinance.

(d) The failure of any person to receive or procure the forms required for the filing of any return required by this Ordinance shall not excuse him from filing such return.

SEVERABILITY

SECTION 14. The provisions of this Ordinance are severable. If any sentence, clause or section of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections of this Ordinance. It is hereby declared to be the intent of the Board of Commissioners of the Township of Hopewell that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section not been included herein.

ENACTED AND ORDAINED this 27<sup>th</sup> day of May, 1972.

TOWNSHIP OF HOPEWELL

(SEAL)

by James Albert  
Chairman of the Board of  
Commissioners

ATTEST:

Charlotte M. Buffington  
Secretary

**THE TOWNSHIP OF HOPEWELL, BEAVER COUNTY**  
**ACT 50 - LOCAL TAXPAYERS BILL OF RIGHTS RESOLUTION**

WHEREAS, Act No. 50 of the 1998 General Assembly of the Commonwealth of Pennsylvania, enacted May 5, 1998, and effective, in part, January 1, 1999, known as the "Local Taxpayers Bill of Rights", requires political subdivisions levying, collecting and assessing taxes of the nature and kind aforementioned to establish an administrative process to receive and make determinations on petitions from taxpayers relating to the assessment, determination or refund of such tax, including without limitation, the appointment of a Tax Hearing Officer by a political subdivision to hear and decide such an appeal; and

WHEREAS, under Section 8432 of such Act of 1998, a political subdivision shall adopt regulations governing practice and procedure under the Local Taxpayers Bill of Rights.

NOW THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the Township of Hopewell to take the following actions:

1. The Taxpayers Bill of Rights Notice presented to the Board of Commissioners is approved and adopted.
2. The Information Request Extension Procedure Notice presented to the Board of Commissioners is approved and adopted.
3. The Taxpayers Bill of Rights Disclosure Statement presented to the Board of Commissioners is approved and adopted.
4. The Township Secretary or designee is appointed to receive and make determinations on petitions from taxpayers relating to assessment, determination of refund or taxes covered by the Disclosure Statement. The Township Secretary shall so serve as part of her regular duties and will receive no additional compensation for performing such duties.
5. The Tax Appeal Information and Regulations presented to the Board of Commissioners are approved and adopted.
6. The Township Secretary, or another person designated by the Township Commissioners, is appointed as the Board of

Commissioners' representative to receive and resolve taxpayer complaints.

7. The Township Commissioners shall take all steps necessary or appropriate to ensure Township compliance with the requirements of the Local Taxpayers Bill of Rights.

AND SO IT IS RESOLVED this 12 day of Jan, 1999.

TOWNSHIP OF HOPEWELL

ATTEST:

Patsy A. DeMarco

By Patsy A. DeMarco, Jr.  
Chairman



**TOWNSHIP OF HOPEWELL**  
**INFORMATION REQUEST TIME EXTENSION PROCEDURE NOTICE**

Under Pennsylvania Law (53 P.S. Sec.8424, Act 50), you have thirty (30) calendar days from the mailing date of this information request to respond by

- (1) providing the Township's agent (Township Secretary, Patricia L. Yannessa Bates) with the requested information; or
- (2) requesting an extension of time in which to provide the requested information.

If you need an extension, send a written request, specifying the reasons for the extension and the facts supporting those reasons, to the following address:

Township Secretary  
Hopewell Municipal Building  
1700 Clark Blvd.  
Aliquippa, PA 15001

Reasonable time extensions will be granted for good cause. The Township, or its agent, will notify you in writing of whether a time extension has been granted. If your request is granted, the Township, or its agent, will inform you of the amount of the time extension. If your request is denied, the Township, or its agent, will inform you of the basis for its denial and that you must immediately provide the requested information.

**TOWNSHIP OF HOPEWELL  
TAXPAYERS BILL OF RIGHTS NOTICE**

You are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund and collection of certain Township taxes. The written explanation is entitled **TOWNSHIP OF HOPEWELL TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT**. Upon receiving a request from you, the Township will give you a copy of the **DISCLOSURE STATEMENT** at no charge. You may request a copy in person, or by mailing a request to the following address:

Township Secretary  
Hopewell Municipal Building  
1700 Clark Blvd.  
Aliquippa, PA 15001

-OR-

A copy will also be mailed to you if you call the Township at 724/378-1460 or 724/378-1213.

You may call the above telephone number or appear in person at the Hopewell Township Municipal Building to request a copy during the hours of 9:00 A.M. TO 3:00 P.M. on any weekday other than a holiday.

**TOWNSHIP OF HOPEWELL**  
**TAXPAYER BILL OF RIGHTS DISCLOSURE STATEMENT**

Every taxpayer is obligated to pay all taxes levied by the Township to which the taxpayer is subject. When taxes are not paid or a Township has questions about whether a taxpayer has fulfilled all tax obligations, the Township has legal rights to enforce taxpayer obligations. In conjunction with taxpayer obligations and Township rights, the Commonwealth of Pennsylvania has enacted a Local Taxpayers Bill of Rights which grants legal rights to taxpayers and creates obligations for Townships so that equity and fairness control how Townships collect taxes. This document is the Township's Disclosure Statement, required by the Bill of Rights. This document is merely a summary of your rights. For a complete statement of your rights and the obligations of the Township, see 53 P.S. Subch.C.

**APPLICABILITY/ELIGIBLE TAXES**

This Disclosure Statement applies to eligible taxes levied by the Township. For this purpose, eligible taxes include any tax levied by the Township other than the real estate taxes. The specific eligible taxes levied by the Township are:

- (1) business privilege tax;
- (2) occupation tax;
- (3) earned income tax;
- (4) mercantile tax; and
- (5) realty transfer tax.

Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any Township representative to comply with any provision of this Disclosure Statement, related regulations, or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.

**TAXPAYER RIGHTS AND TOWNSHIP OBLIGATIONS WHEN  
THE TOWNSHIP, THROUGH THEIR TAX COLLECTION AGENT,  
REQUESTS INFORMATION OR AUDITS TAXPAYER RECORDS**

The procedures and rules and regulations of the Township of Hopewell are hereby incorporated by reference herein. A copy of said procedures, rules and regulations are available through the Township of Hopewell's Secretary's Office.

**Use of Federal Tax Information**

The Township may require a taxpayer to provide copies of federal tax returns if the Township can show that the information is reasonably necessary for enforcement or collection of a tax and the information is not available from the Pennsylvania Department of Revenue or other sources.

## **TAX OVERPAYMENT REFUNDS**

A taxpayer may file a written request with the Township for a refund or credit. The filing of a written request will not preclude a taxpayer from later filing a tax appeal petition as discussed below. The request must be made within three (3) years of the due date for filing the return or one (1) year after payment of the tax, whichever is later. If no return is required, the request must be made within three (3) years after the payment due date, or within one (1) year after payment, whichever is later. A tax return filed by the taxpayer showing a tax overpayment will be considered a written request for a cash refund unless the return indicates otherwise. If the taxpayer pays a tax as a result of receiving a notice of underpayment, the taxpayer must file a written request for a refund within one (1) year of the payment date. Subject to certain exceptions, the Township will pay interest, at a rate determined pursuant to state law, from the date of overpayment until the date of resolution.

## **TAX ASSESSMENT/UNDERPAYMENT/REQUIRED NOTICE**

The Township must notify the taxpayer in writing of the basis for any underpayment determined by the Township.

## **TAX APPEALS**

### **Tax Appeal Petitions**

To appeal a tax assessment or denial of a refund request, the taxpayer must file a Tax Appeal Petition with the Township of Hopewell. The Petition must be mailed or delivered to the attention of the Township Secretary at the following address:

Township Secretary  
Hopewell Township  
Hopewell Municipal Bldg.  
1700 Clark Blvd.  
Aliquippa, PA 15001

Regulations regarding the form and content of petitions, as well as practice and procedure for tax appeals may be obtained in person, or by mailing a request to the above address, or by calling the Township Secretary at 724/378-1460 or 378-1213 during the hours of 9:00 A.M. to 3:00 P.M.

All appeals will be heard by the Board of Commissioners of the Township of Hopewell in Executive Session.

### **Township Decision**

The Township will issue a decision on Tax Appeal Petitions within sixty (60) days after receipt of a complete and accurate Petition.

If the Petition was complete and accurate when filed, the Township's failure

to render a decision within sixty (60) days will result in the Petition being deemed approved.

### **Appeals to Court**

Any person aggrieved by a decision of the Township who has a direct interest in the decision has the right to appeal to the County Court of Common Pleas.

Appeals to the court must be filed with the Court within thirty (30) days after the date of the Township's adverse decision.

### **TAXPAYER COMPLAINTS**

If a taxpayer has a complaint about a Township action relating to taxes, the Township Secretary may be contacted in writing at the Hopewell Township Office, Hopewell Municipal Bldg., 1700 Clark Blvd., Aliquippa, PA 15001 or another person designated by the Township will facilitate resolution of the complaint by working with the appropriate Township personnel.

## **TOWNSHIP OF HOPEWELL** **TAX APPEAL INFORMATION AND REGULATIONS**

The Local Taxpayer Bill of Rights requires every municipality to adopt regulations concerning the form and content of petitions, as well as practice and procedure for tax appeal petitions. This document contains the regulations required by the Bill of Rights. In addition, the Township has published a Disclosure Statement required by the Bill of Rights.

### **APPLICABILITY/ELIGIBLE TAXES**

These regulations apply to eligible taxes levied by the Township. For this purpose, eligible taxes include any tax other than the real estate tax. Specific eligible taxes levied by the Township are:

- (1) business privilege tax;
- (2) occupation tax;
- (3) earned income tax;
- (4) mercantile tax; and
- (5) realty transfer tax.

These taxes are administered by the Township of Hopewell. (Separate regulations relating to the earned income tax are available from these offices.)

### **TAX APPEAL PETITIONS**

#### **FILING**

As explained more fully in the Disclosure Statement, petitions should be filed with the Township Secretary of the Township of Hopewell.

Petitions must be filed within the time limits explained in the Disclosure Statement. Petitions received by the Board of Commissioners are considered timely filed if received by the Township by the required date or if mailed and postmarked by the United States Postal Service on or before the required date. The burden is on the taxpayer to present evidence sufficient to prove the petition was timely filed.

#### **CONTENTS**

Petitions must be in writing, signed by the taxpayer (If the taxpayer is an entity, a partner or officer must sign) and must contain:

- 1) Taxpayer's name, address and telephone number.
- 2) If taxpayer is represented by an attorney, accountant, or other qualified individual as explained below, the name, address and telephone number of the representative.
- 3) Designation of the tax to which the petition relates, including the

- year or other period and tax amount. A copy of any tax bill, refund request denial, or other essential document relating to the petition shall be attached.
- 4) Taxpayer's license number, account number, employer identification number, or other appropriate identifying designation.
  - 5) A detailed statement in separate numbered paragraphs of the reasons requiring a refund, or the objections to the assessment or notice of underpayment being appealed and the facts supporting such reasons or objections.
  - 6) A statement specifying the relief requested by the taxpayer.
  - 7) A statement whether or not a hearing is requested.
  - 8) A statement certifying that the facts contained in the petition are true and correct to the taxpayer's knowledge and belief, and that the petition is not filed for purposes of delay.

### **INCOMPLETE PETITIONS**

If the petition fails to satisfy the above requirements, the Township may request the taxpayer to submit the missing information or may make a decision based on the information in the petition. If additional information is requested, the taxpayer's failure to submit the requested additional information within thirty (30) days of the date of the request shall result in dismissal of the petition.

## **TAX APPEAL PETITION PRACTICE AND PROCEDURE**

### **GENERAL**

Practice and procedure before the Board of Commissioners relating to tax appeal petitions is not governed by the Local Agency Law.

### **REPRESENTATION**

A taxpayer or an officer or partner of an entity taxpayer may file a petition and appear at any hearing, or may be represented by a person possessing appropriate education, training or experience to represent taxpayers in tax appeals. There is no requirement that a taxpayer be represented by an attorney or certified public accountant. A taxpayer's representative must be authorized in writing to represent the taxpayer. A letter signed by the taxpayer, or a listing as a representative in the petition signed by the taxpayer will be accepted as authorization for representation.

A notice or other written communication from the Township to the taxpayer may be given to the taxpayer's authorized representative and any such notice or other communication shall have the same effect as if given to the taxpayer directly. Action taken by taxpayer's authorized representative shall have the same force and effect as if taken by the taxpayer.

## **BURDEN OF PROOF**

### **Waiver.**

If a taxpayer does not request a hearing on the petition, the taxpayer will be deemed to have waived any right to a hearing and to have requested that the Board of Commissioners decide the taxpayer's case solely based on the petition. If the taxpayer does not request a hearing, or the Board of Commissioners decides the taxpayer has no right to a hearing, the Board of Commissioners will decide in its discretion whether a hearing is required.

### **Notice of hearing.**

If the Board of Commissioners schedules a hearing, reasonable notice will be given to the taxpayer in writing specifying the date, time and place.

### **Continuances.**

The Board of Commissioners may grant a reasonable request for continuance of a scheduled hearing. The request shall be made in writing, shall state the reasons for the requested continuance, and shall be received by the Board of Commissioners at least five (5) days prior to the scheduled hearing.

### **Presiding Officer.**

Any Board of Commissioners member may preside at the hearing.

### **Transcripts or recordings.**

Transcripts or recordings of a hearing are not required, but may be made at the discretion of the presiding officer.

### **Authority of presiding officers.**

Presiding officers have the authority to:

- \* Regulate the conduct of hearings, including the scheduling, recessing, reconvening and adjournment hearings and all acts proper for the efficient conduct of hearings.
- \* Delegate scheduling hearings to any Township employee.
- \* Administer oaths and affirmations.
- \* Receive evidence.
- \* Require production of books, records, documents and other data pertinent to the issues.

### **Evidence.**

Hearings need not adhere to the technical rules of evidence. In cases involving issues of fact, oral testimony shall be under oath or affirmation. At the discretion of the Board of Commissioners, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.