



WESTTOWN TOWNSHIP

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West Chester, PA 19382
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Westtown, PA 19395
FAX (610) 692-9651
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REGISTRATION OF MINOR HOME OCCUPATION

Tax Parcel Number _____

Street Address _____

Applicant's Name _____

Mailing Address _____

Phone Number _____

Cell _____

Email Address _____

Description of Home
Occupation: _____

Area to be used for
Home Occupation: _____

I have read the Westtown Township Zoning Ordinance regulations applying to a Minor Home Occupation and the Pennsylvania Municipalities Planning Code description of "No-impact home based business" and affirm that the proposed Minor Home Occupation described above complies with these conditions. Further, I acknowledge this permit expires after five (5) years, and I am responsible for renewing the permit to continue operating this business.

Signature of Applicant _____ Date _____

Township Use Only

Rec'd by Westtown Township _____ Date _____

Permit issued: _____ Expires _____

**WESTTOWN TOWNSHIP
HOME OCCUPATION
LOCAL TAX REQUIREMENTS**

Home occupations are subject to local Earned Income Tax (EIT), and Local Service Tax (LST).

If you are self-employed or work from home for an employer that does not withhold the tax, you are required to pay the appropriate EIT and LST to the taxing jurisdiction where you work. See the below chart for the Westtown Township PSD Code, and EIT/LST Tax Collector contact information.

☑ WESTTOWN TWP, CHESTER COUNTY / WEST CHESTER AREA S D (PSD Code: 151207, CHESTER TAX COLLECTION DISTRICT)							
Tax Rate				Tax Collectors			
Municipal Nonresident EIT	Total Resident Income Tax		Total LST		School District LST		
EIT	Municipal LST	School District LST					
1.000 %	1.000 %	\$52.00		Keystone Collections Group 546 Wendel Road Irwin, PA 15642 (724) 978-0300 Fax: (724) 978-0339 www.keystonecollects.com			
	Muni EIT 0.500 %	Muni	\$52.00			Keystone Collections Group 546 Wendel Road Irwin, PA 15642 (724) 978-0300 Fax: (724) 978-0339 www.keystonecollects.com	
	SD EIT 0.500 %	SD	\$0.00				
	SD PIT 0.000 %						

Please complete the attached form and return to Keystone Collections Group, 546 Wendel Road, Irwin, PA 15642-7539 or fax to 724-978-0339.

Contact Keystone Collections Group at 724-978-0300 with any questions, or visit their website at www.keystonecollects.com

**Earned Income Tax Information for
Residents of Westtown Township and West Chester Area School**

In Pennsylvania, the General Assembly has empowered political subdivisions of the Commonwealth, at the local level, to levy, assess, and collect certain types of taxes for general revenue purposes. The authority for levying these non-realty taxes was granted to local school districts and municipalities in 1965 through the passage of the Local Tax Enabling Act (LTEA), commonly referred to as "Act 511". The combined rate of Earned Income Tax for Westtown Township and West Chester Area School District is one percent (1%) and is levied on gross wages and/or net profits from a business or profession.

As of 1/1/11 Keystone Collections Group is the appointed Earned income Tax Officer for Westtown Township and West Chester Area School District. As the appointed Earned Income Tax Collector, Keystone is charged with the duty of administering the Municipality's and School District's taxes. This includes collecting the tax, establishing rules and regulations to fairly enforce such tax and creating accurate tax records and accounts for each taxpayer.

Below is an Earned Income Tax Registration Form. A completed Registration Form will fulfill your registration requirements under the Earned Income Tax rules and regulations adopted by Westtown Township and West Chester Area School District. More importantly, this information will ensure that your tax dollars are sent to your home taxing jurisdiction. All residents should complete this form, regardless of employment status (unemployed, retired, college student, military personnel, or homemaker). If you have recently moved, please give your current and former address.

Most resident taxpayers will have this tax deducted by their employers. Although, if you work in a jurisdiction where it is not withheld, or you are self-employed, you will have to pay the tax directly to keystone. Your completed registration form will be forwarded to Keystone, who will create an accurate tax account reflecting your correct reporting status and send you the necessary tax forms.

We appreciate your cooperation in completing the registration form. Kindly refer to the back of this letter for general questions and answers about the Earned Income Tax. If you have any additional questions, you may contact Keystone 610-269-4402 or 888-519-3903 (8:00Am-4:00Pm) or in person at your local office, 780 Miles Road, West Chester, PA 19380.

Please return completed registration forms to **Keystone Collections Group, 546 Wendel Road, Irwin, PA 15642-7539 – Fax 724-978-0339**

**Westtown Township and West Chester Area School District
Earned Income Tax Registration Form**

Your Name _____ Your Social Security No. _____

Spouse's Name _____ Spouses Social Security No. _____

Address _____

City _____ County _____ State _____ Zip _____

Phone Number _____ **Westtown RSD Code: 151207**

Did you move from another Pennsylvania Location? Yes _____ No _____ If yes, please list previous address and resident

School district _____

Your Employer _____ Working Jurisdiction (Twp/Boro/City) _____

Spouse's Employer _____ Working Jurisdiction (Twp/Boro/City) _____

Is the Earned Income Tax withheld from your pay? _____ From Spouse's pay? _____

Are you self employed? _____ Spouse? _____

If you have no earned income, please record the reason why: retired/homemaker/temporarily unemployed/disabled/student/minor (please state age) other (please specify)

You _____ Spouse _____

Your Signature _____ Date _____

QUESTIONS AND ANSWERS ABOUT THE EARNED INCOME TAX

What is the “Earned Income Tax”?

The earned income tax has been levied by your resident taxing jurisdiction (i.e., the township, borough or school district in which you live). Earned income is defined as salaries, wages, commissions, bonuses, incentive payments, fees, tips and/or other compensation for services rendered, whether in cash or property, and whether paid directly to you or through an agent. In addition, the net profits of a business are subject to a net profits tax. Net profits are defined as the net income from the operation of a business, profession, or other activity, except corporations, after deductions for all operating costs and expenses incurred in conducting the said business.

What Income is Specifically Exempt From the Earned Income Tax?

Income such as dividends, interest, income from trusts, bonds, insurance and stocks is exempt. Also exempt are payments for third party sick or disability benefits, old age benefits, retirement pay, pensions – including social security payments, public assistance or unemployment compensation payments made by any governmental agency, and any wages or compensation paid by the United States for active service in the armed forces of the United States including bonuses or additional compensation for such service.

If The Tax is Withheld in Another Community Where I Work, Do I Also Pay the District In Which I Live?

No. The tax withheld by your employer will be remitted to your resident taxing jurisdiction. It is still required that our Questionnaire be answered by **ALL** residents.

If I Am Subject To The Philadelphia Wage Tax, Must I Also Pay this Tax?

No. If employed in Philadelphia, you may use the Philadelphia Wage Tax as a credit against your liability to your resident municipality, but the credit may not exceed the current tax rate for your local taxing jurisdiction. No refund or credit can be taken for any withholding greater than the current tax rate for your resident municipality. Credit is allowed if income earned in another state is subject to a State Local Income Tax.

Whose Earned Income Tax Will be Withheld By Their Employer?

Any individual working in a jurisdiction that levies the tax on **residents and non-residents** will have the tax withheld by their employer. If you work in a jurisdiction that does **NOT** tax non-residents, your employer is only required to withhold for those individuals who live in that jurisdiction. Occasionally, employers located in a jurisdiction where the tax is not levied will volunteer to withhold if your resident jurisdiction levies the tax.

From Whom Will the Earned Income Tax Be Collected Directly?

The earned income tax will be collected directly from those who are: 1) self-employed; 2) salaried but self-employed in a side business; or 3) work in a municipality where the tax is not in place, or out of state. Those persons must file a declaration of the total of such estimated net profits or income, together with the total estimated tax due, with the Earned Income Tax Collector. Proper forms for reporting the quarterly payments will be sent to each person so liable.

Must All Taxpayers File A Final Return?

Yes. A Local Earned Income Tax Return must be filed annually by April 15th.

What If I Neither File A Return Nor Pay The Tax Due?

State Law, as well as the local tax resolutions and/or ordinances, make it a summary criminal offense if a taxpayer fails to file a tax return as required. This subjects the taxpayer to a fine not to exceed \$500.00 per offense, plus the cost of prosecution, in default of payment of said fine and costs, the taxpayer may be imprisoned for a period not exceeding thirty days per offense. In addition, distress sale, wage attachment and/or civil suit proceedings may be used to collect any unpaid tax found to be due, and penalties and interest may also be assessed.

Chapter 170. ZONING Article XVI. Supplemental Regulations

§ 170-1605. Home occupations.

[Amended 9-15-1997 by Ord. No. 97-3]

There shall be two categories of home occupations: "minor" and "major." Such uses shall be permitted when in accordance with the following standards:

A. General standards applicable to all home occupation classifications. The following standards shall apply to all home occupations, whether minor or major:

- (1) Operation. A home occupation shall be conducted within a dwelling which is the residence of the principal practitioner.
- (2) Permit. All applicants shall be required to obtain a permit in accordance with the requirements of § 170-1605C.
- (3) Structural appearance. The appearance of the residential structure or accessory structure shall not be altered or the occupation be conducted in such a manner which would cause the premises to differ from its residential character by the use of materials, construction, lighting, show windows, signs, or advertising visible outside the premises to attract customers or clients, other than those signs permitted by this chapter. No interior display of goods shall be visible from the outside.
- (4) Vehicles. The storage of commercial vehicles shall comply with § 170-1605A(10) and (11) below.
- (5) Storage. There shall be no exterior storage of materials or refuse resulting from the operation of the home occupation.
- (6) Hazardous materials. There shall be no storage or use upon the premises of toxic, explosive, polluting, dangerous, or other substances defined as hazardous by the Pennsylvania Department of Environmental Protection.
- (7) Nuisance. No equipment or process shall be used in a home occupation which creates noise, vibration, glare, fumes, odors, dust, or electrical interference detectable to normal senses beyond the property line in excess of levels customarily generated by a residential use. Only general types and sizes of machinery that are typically found in dwellings for hobby or domestic purposes shall be permitted. No use shall generate any of the conditions listed above in excess of what is typical in a residential neighborhood.
- (8) Burden of proof. The burden of proof shall be upon the applicant to prove that the standards of this section will be met. Based upon the potential nuisances of a proposed major home occupation, the Zoning Hearing Board may determine that a particular type or intensity of use is unsuitable to be a home occupation or that the proposed lot area or setbacks are not sufficient to contain such nuisances.
- (9) Truck traffic. The use shall not require the parking or servicing by a vehicle with more than 26,000 pounds gross registered vehicle weight.
- (10) Hours. Home occupations shall be conducted in a way that is in conformance with the provisions of § 170-1515, Noise standards, of this chapter. This time limit shall also apply to any loading or unloading of vehicles on the property or on a street that causes noise to adjoining residents.
- (11) Advertising. The address of the home occupation shall not be advertised in such a way that would encourage customers or salespersons to come to the property.

B. Determination of classification. The Zoning Officer shall determine whether a proposed home occupation is minor, major, or prohibited. The applicant shall be responsible for supplying such information as deemed necessary by the Zoning Officer to make this determination.

C. Issuance of permits. The following procedure for approval and permitting shall apply:

(1) Upon determination that the proposed use is a minor home occupation and is in conformance with the requirements of this chapter, the Zoning Officer shall issue a zoning permit.

(2) Where the Zoning Officer determines that the proposed use is a major home occupation and does not meet any or all of the criteria specified for a permitted home occupation listed in § 170-1605G, the use shall require review and approval by the Zoning Hearing Board in accordance with the provisions of § 170-2108 and the criteria of this section. The Zoning Hearing Board may attach such reasonable conditions and safeguards, as it deems necessary, to implement the purposes of this chapter. Following approval, the Zoning Officer shall issue a zoning permit.

D. Permit limitations. A home occupation permit shall not be transferable to another property or to another type of home occupation. The permit issued shall only be valid for the use and on the property for which it was originally issued. The permit shall expire five years from the date of its issuance. Both minor and major permits may be renewed by the Zoning Officer if upon review of the renewal application the Zoning Officer determines that there has been no substantial change in the scope of the original permit.

E. Prohibited home occupations. The following uses shall not be permitted as home occupations under any conditions and shall be classified as commercial uses:

- (1) Animal hospital or animal shelter.
- (2) Kennel, commercial kennel, or commercial stable.
- (3) Boardinghome.
- (4) Funeral parlor or undertaking establishment.
- (5) Restaurant.
- (6) Medical or dental clinic (three or more nonresident employees).
- (7) Professional offices (three or more nonresident employees).
- (8) Gift or antique shop.
- (9) Rental business.
- (10) Furniture stripping.
- (11) Auto or small engine repair.
- (12) Painting of vehicles, trailers, or boats.
- (13) Private school with organized classes.
- (14) Welding shop.
- (15) Private club.
- (16) Sale of firearms or weapons.

(17) Those home occupations that cannot meet any of the criteria of § 170-1605F for a minor home occupation or § 170-1605G for a major home occupation.

(18) Any occupation that the Zoning Hearing Board deems similarly objectionable in terms of scale and impact.

(19) Other uses of similar character to those listed above.

F. Minor home occupation. Minor home occupations shall meet the definition of “no-impact home-based business,” as that term is defined by the Pennsylvania Municipalities Planning Code, 53 P.S. §10107, as amended, and all of the criteria contained therein, which currently provides:

(1) A business or commercial activity administered or conducted as an accessory use which is clearly secondary to the use as a residential dwelling and which involves no customer, client or patient traffic, whether vehicular or pedestrian, pickup, delivery or removal functions to or from the premises, in excess of those normally associated with residential use. The business or commercial activity must satisfy the following requirements:

- (a) The business activity shall be compatible with the residential use of the property and surrounding residential uses.
- (b) The business shall employ no employees other than family members residing in the dwelling.
- (c) There shall be no display or sale of retail goods and no stockpiling or inventory of a substantial nature.
- (d) There shall be no outside appearance of a business use, including, but not limited to, parking, signs or lights.
- (e) The business activity may not use any equipment or process which creates noise, vibration, glare, fumes, odors or electrical or electronic interference, including interference with radio or television reception, which is detectable in the neighborhood.
- (f) The business activity may not generate any solid waste or sewage discharge, in volume or type, which is not normally associated with residential use in the neighborhood.
- (g) The business activity shall be conducted only within the dwelling and may not occupy more than 25% of the habitable floor area.
- (h) The business may not involve any illegal activity.

G. Major home occupations.[Amended 3-3-2003 by Ord. No. 2003-2]

(1) A home occupation that cannot meet one or more of the criteria listed in § 170-1605F supra shall be defined as a major home occupation. Where permitted, major home occupations shall comply with all applicable criteria of this chapter.

(2) Major home occupations which cannot meet all of the following criteria, are not prohibited in § 170-1605E, supra, and substantially comply with the following criteria shall be permitted under the provisions of § 170-2108, Granting of special exceptions. All other home occupations shall be defined, for the

purposes of this section, as commercial if they do not meet the criteria of the section or those of § 170-1605F, infra:

- (a) The major home occupation shall be conducted only within a single-family dwelling or structures accessory to residential use.
 - (b) No products or materials used in the major home occupation shall be stored outside.
 - (c) An area corresponding to not more than 25% or 600 square feet of the gross square footage of the dwelling, including all floors and habitable basement areas, but excluding attic space, shall be devoted or used for the major home occupation. A maximum of one home occupation shall be permitted per dwelling unit.
 - (d) The Township may require screening of any parking area.
 - (e) No more than two nonresidents may be employed on-site.
 - (f) The major home occupation structure shall not be subdivided from the parent parcel.
 - (g) The major home occupation shall include an absolute minimum of two additional off-street parking spaces above the requirements of Article XVII of this chapter. The applicant shall prove to the satisfaction of the Zoning Hearing Board that the use will include adequate off-street parking and loading spaces. If additional parking is needed beyond what can be accommodated using a residential-style driveway, then the Township may require that such parking be provided in the rear of the home, if practical, and may deny the use if such rear parking cannot be accommodated.
 - (h) The major home occupation shall not contribute more than 33% additional vehicle trips per day, as defined by the standards outlined in the Institute of Transportation Engineers "Trip Generation-An Informational Report," from the dwelling. The applicant may be required to demonstrate compliance with this standard by conducting a traffic study.
 - (i) The Township may require periodic reinspection to ensure continued compliance with all applicable conditions.
 - (j) All major home occupations shall comply with the environmental performance standards in § 170-1506 of this chapter.
 - (k) No articles shall be sold or offered for sale on-site except those produced on the premises.
 - (l) Commercial delivery and pickup of goods and supplies is limited to no more than three times per week, exclusive of normal postal and parcel service typically serving a residential area.
 - (m) There shall be no use of show windows, business displays, or advertising visible from outside the premises. One sign, no larger than two square feet in area and consistent in all other respects with Article XVIII of this chapter, shall be permitted for major home occupation. The Zoning Hearing Board may approve an increase in the sign area to four square feet if the applicant proves such sign would be compatible with the area and would be necessary to be readable by motorists.
 - (n) Parking of commercial vehicles is in accordance with § 170-1700D of this chapter.
- (3) The following are permitted major home occupations, provided they meet standards of this chapter:
- (c) Family day-care homes. In addition to complying with the standards in Subsection G(1), supra, family day-care homes must also comply with the following standards. Family day-care is a home occupation in which a private residence is used for the care and supervision of between three and five children not related to the caregiver. When in compliance with the provisions outlined below

and all other applicable requirements, home day care shall be permitted as a major home occupation. Day care provided for more than five children is considered a commercial day-care center for the purposes of this chapter and is not permitted in residential districts. Care provided to two or fewer children is considered babysitting and is not formally regulated.

[1] The owner must be licensed or approved by the Pennsylvania Department of Public Welfare (DPW) and must demonstrate compliance with all DPW regulations for such homes;

[2] A impenetrable safety fence or natural barrier, with a minimum height of four feet, or other barrier suitable to prevent children from crossing, shall surround any requisite outdoor play area used by children or small animals;

[3] Outside play shall be limited to the hours between 9:00 a.m. and 5:00 p.m.;

[4] A proper circulation pattern must be established so that cars picking up and dropping off individuals shall not impede the flow of traffic off the site;

[5] For home day care intended for children, a minimum outdoor play area of 100 square feet of contiguous play area shall be provided for each child. The outdoor play area shall be located to the side or rear of the property; and

[6] The minimum lot area for this use shall be one acre.

Pennsylvania Municipalities Planning Code - No-impact home-based business definition

“No-impact home-based business,” a business or commercial activity administered or conducted as an accessory use which is clearly secondary to the use as a residential dwelling and which involves no customer, client or patient traffic, whether vehicular or pedestrian, pickup, delivery or removal functions to or from the premises, in excess of those normally associated with residential use. The business or commercial activity must satisfy the following requirements:

- (1) The business activity shall be compatible with the residential use of the property and surrounding residential uses.
- (2) The business shall employ no employees other than family members residing in the dwelling.
- (3) There shall be no display or sale of retail goods and no stockpiling or inventory of a substantial nature.
- (4) There shall be no outside appearance of a business use, including, but not limited to, parking, signs or lights.
- (5) The business activity may not use any equipment or process which creates noise, vibration, glare, fumes, odors or electrical or electronic interference, including interference with radio or television reception, which is detectable in the neighborhood.
- (6) The business activity may not generate any solid waste or sewage discharge, in volume or type, which is not normally associated with residential use in the neighborhood.
- (7) The business activity shall be conducted only within the dwelling and may not occupy more than 25% of the habitable floor area.
- (8) The business may not involve any illegal activity.