

**GENERAL INSTRUCTIONS FOR FILING  
Local Services Tax Return**

**What is the Local Services Tax?** The Local Services Tax is a local tax due from all individuals who are employed within the taxing jurisdiction of Penn Township, Snyder County.

**How to File:** Return a completed Local Service Tax Return form on or before the quarterly due dates. If there is no withholding for a quarter indicate the reason for no withholding and return the form. Please fill in your business name and address on the tax return. You are required to include a list of individual employees names and the amount of tax withheld. Complete a separate tax return for each business location, do not combine multiple locations on one tax return.

**How to withhold for your employees:** The Local Services Tax (LST) will be withheld on a payroll period basis. Only withhold the LST for the payroll periods in which each employee is in your employment. The tax assessed on each taxpayer for a payroll period is calculated by dividing the rate of the LST by the number of payroll periods established by the employer for the calendar year. EX: \$52.00 LST divided by 52 pay periods equals \$1. The tax amounts that have been withheld are required to be remitted at the end of each quarter. If your employee presents a pay stub accompanied by an employee statement of principal employment as proof that a \$52 LST is being withheld by another employer regardless of tax jurisdiction in Pennsylvania, you should not withhold it again.

**Reporting for Self-Employed Individuals and Employers:** If you report your business earnings as a profit or loss on a Schedule with the Federal or State Governments (e.g. Schedule C or E) or if you are issued a W-2 for business earnings, the LST return form should be filed once per quarter. Submit the LST return form for yourself, in addition to any employees. If you have no employees, indicate "No Employees" on each quarterly LST return form you submit.

**Low Income Exemption:** Employers located in Penn Township, Snyder County are required to exempt employees whose total earned income and net profits from all sources within the political subdivision is less than \$12,000 for the calendar year. Employees must file an annual exemption certificate to receive the exemption request. If an employee exceeds the low income exemption, employers are required to withhold a "catch-up" lump sum tax equal to the amount of tax that was not withheld from the employee as a result of the exemption and continue withholding the same amount per pay period that is withheld for other employees. If no exemption request is submitted and the employee does not meet the exemption amount by the end of the year, a refund request may be submitted by the employee. No refunds shall be made for amounts overpaid in a calendar year that do not exceed one dollar (\$1).

Remit to:  
Penn Township, LS Tax Collector  
228 Clifford Road  
Selinsgrove, PA 17870

**Local Services Tax Return**  
*(Please duplicate form as needed)*

**Company Name:** \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**RETURN DUE DATES:**  
1st Quarter (Jan, Feb, March) Due by April 15th  
2nd Quarter (April, May, June) Due by July 15th  
3rd Quarter (July, Aug, Sept) Due by October 15th  
4th Quarter (Oct, Nov, Dec) Due By January 15th

\*\*\*4. Employer Commission is only applicable **IF** return is paid on or before the return dates.

1. Number of Exemptions
2. Number of Employees
3. Total LST Withheld
4. Employer Commission (line 3 x 2%)\*\*\*
5. Net Due (line 3 less line 4)
6. Penalty (line 3 x 25%) after due date
7. Interest (line 3 x 10%) per day past due

8. TOTAL Check Enclosed

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