

# LS-1 2010 LOCAL SERVICES TAX QUARTERLY

CFD

For Employers & Self-Employed  
Individuals of Hughesville Borough

Business Name	FEDERAL ID
TAX PERIOD	QUARTER
<b>Due on or before</b>	

Amended Return ( )	Tax Return No Longer Needed ( ) Complete Discontinuation Form
SIGNATURE _____	
TITLE _____ DATE _____	
PHONE _____	R e v
E-MAIL ADDRESS _____	
PREPARER'S NAME _____	
PREPARER'S PHONE _____	0 9 7
<small>I hereby certify, swear and aver that all statements herein are true and correct to the best of my knowledge and belief, being duly apprised of my duty under the law to submit honest and complete information or be subject to the penalties provided by law.</small>	
<b>OMISSION OF THE ABOVE APPLICABLE INFORMATION CONSTITUTES AN INCOMPLETE RETURN</b>	

Make name/address corrections above

**USE BLACK INK ONLY ON THIS FORM**

1. NUMBER OF EMPLOYEE'S REPORTED This includes employees, sole proprietor and partners.	
2. AMOUNT DUE	
3. PENALTY AND INTEREST IS 6% PER MONTH, IF APPLICABLE Penalty per Month 5% (0.05) (Maximum 50%), Interest per Month 1 % (0.01)	
4. TOTAL PAYMENT THIS QUARTER - ADD LINES 2 & 3	
<p>Make check payable to: <b>TREASURER, Hughesville Borough</b> – <b>DO NOT SEND CASH</b> –            Mail to: <b>TREASURER, 147 S. Fifth Street – Hughesville, Pa 17737</b></p> <p>A <b>\$30.00</b> fee will be assessed for any check returned from the bank for any reason.</p>	

Pennsylvania Act 7 of 2007 amends the Local Tax Enabling Act, Act 511 of 1965, to make the following major changes to the Emergency and Municipal Services Tax (EMST).

Name change: The name of the tax is changed to the **LOCAL SERVICES TAX (LST)**.

- Local Services Tax will be paid within 30 days after the end of each quarter.
- **Act 7 requires that the \$30 be deducted in increments from paychecks throughout the year.** The employer will collect a pro rata share from the employee until the amount is collected. (employer discretion)
- Act 7 also provides for an upfront exemption when:
  - Total earned income from all sources within Hughesville Borough is less than \$12,000.

- On active duty.
- Employee is an honorably discharged veteran with 100% service-connected disability.

An annual upfront exemption certificate must be completed by the employee and submitted to their employer to qualify for the exemptions listed above. Employers must make upfront exemption forms readily available to employees at all times and provide new employees with the forms at the time of hiring.

Exemption Certificates can be downloaded at [www.hughesvilleborough.com](http://www.hughesvilleborough.com)

## **LOCAL SERVICES TAX INSTRUCTIONS FOR EMPLOYERS OR SELF-EMPLOYED INDIVIDUALS**

### **WHO MUST FILE**

All employers & self-employed individuals are required to collect the Local Services Tax from all employees engaged in an occupation within the Borough of Hughesville.

### **EMPLOYER REQUIREMENTS**

- In the case of concurrent employment the **employer shall refrain from withholding the Local Services Tax if the employee provides a recent pay statement from the principal employer that shows that the Local Services Tax is being withheld.**
- Employer must show on the employee pay stub the amount and locality to which the tax was paid. Pay stubs will take the place of individual receipts.
- Employers must make upfront exemption forms readily available to employees at all times and provide new employees with the forms at the time of hiring.
- Employers must keep the exemption forms on file for 3 years.
- Employer must submit at year end a summary of employee name, address, social security number, total *earnings*, and *the total* amount paid *for the year* with *the* 4th quarter payment to Hughesville Borough.

### **WHEN TO FILE AND PAY**

The employer shall file a return of taxes deducted for each three-month period (quarter) on or before the last day of the month following each three-month period.

**FIRST QUARTER (03):** January 1 thru March 31 (due April 30)

**SECOND QUARTER (06):** April 1 thru June 30 (due July 31)

**THIRD QUARTER (09):** July 1 thru September 30 (due October 31)

**FOURTH QUARTER (12):** October 1 thru December 31 (due January 31)

Make Check payable to: **TREASURER, Hughesville Borough 147 S. Fifth St, Hughesville, Pa 17737.** A **\$30.00** fee will be assessed for any check returned from the bank for any reason.

**Note:** The Occupational Privilege Tax as set forth in Chapter XXI, Sections 21 through 35, as enacted in Ordinance 3 of 1970 is here by repealed as of January 1, 2008.