

Township of Abington – LST
1176 Old York Road, Abington, PA 19001
Tel: 267-536-1027

2010 LOCAL SERVICES TAX RETURN (LST)
Instructions

The tax shall be no more than Fifty-two Dollars (\$52.00) annually.

Who is required to pay this tax?

- **Employers To Collect:** All employers within Abington Township, and employers situated outside Abington Township and engaging in business within the township are charged with collecting the tax from each of the employer's employees.
 - The tax assessed on an employee for a payroll period shall be determined by dividing \$52.00 by the number of payroll periods established by the employer for the calendar year.
- **Self-Employed Individuals:** Each self-employed individual who performs services of any type or engages in any occupation or profession with a primary place of employment within Abington Township shall be required to pay the tax.
- **Exemptions:**

IF THE FOLLOWING CRITERIA IS MET FOR THE CURRENT TAX YEAR YOU ARE THEN EXEMPT FROM SUBMITTING THE \$52 LOCAL SERVICES TAX. AN EXEMPTION FORM MUST BE SUBMITTED EACH YEAR TO YOUR EMPLOYER AND TO THE ABINGTON TOWNSHIP TAX OFFICE. PROPER DOCUMENTATION MUST BE INCLUDED WITH EACH EXEMPTION CERTIFICATE WHICH IS DESCRIBED ON THE FORM.

- Any person whose total earned income and net profits from all sources within Abington Township is less than Twelve Thousand Dollars (\$12,000.00) for any calendar year in which the tax is levied is exempt from the payment of the tax.
- A person who served in any war or armed conflict in which the United States was engaged, received an honorable discharge and as a result of such service was left blind, a paraplegic, a double or quadruple amputee or has a service connected permanent disability declared by the United States Veterans Administration is exempt from the LST.
- Any person who serves as a member of a reserve component of the armed forces and is called to active duty during the tax year is exempt from the tax.
- **Individuals:** If a person is engaged in more than one occupation, or an occupation which requires the person to work in more than one political subdivision during a 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 office or where he is principally employed.
 - 2. The political subdivision in which a person resides and works if the political subdivision of residence imposes the tax.
 - 3. The political subdivision in which a person is employed, which imposes the tax, and which is nearest that person's home.
- **Nonresidents:**
 - Both residents and non-residents taxpayers shall, by virtue of engaging in an occupation within the township, are subject to this tax.

- **Due Date:**
 - Forms must be filed along with remittance on or before due date indicated for each quarter.
 - When the due date falls on a weekend or holiday, payments received with the postmark of the next business day will be accepted.

- **Refunds:** Will **ONLY** be issued **AFTER JANUARY 1**, upon receipt of the **PREVIOUS YEARS** Local Services Tax – Refund Application. **COPIES OF YOUR LAST PAY STUB, W-2, AND THE FEDERAL INCOME TAX RETURN MUST BE SUBMITTED TO VERIFY YOUR REFUND REQUEST.** No refunds shall be made for amounts overpaid in a calendar year that do not exceed one dollar (\$1.00).

Additional forms are available from the Tax office or at www.abington.org