

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

ABINGTON TOWNSHIP
1176 Old York Road, Abington, PA 19001
Telephone: 267-536-1027

APPLICATION FOR EXEMPTION FROM LOCAL SERVICES TAX

_____ (fill in please)
Tax Year

- 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 your Employer **and** to the Tax Office charged with collecting the Local Services Tax 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: _____ Soc Sec #: _____
Address: _____ Phone #: _____
City/State: _____ Zip: _____

REASON FOR EXEMPTION

1. _____ **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. 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 ABINGTON TOWNSHIP WAS LESS THAN \$_____.**
Please 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 the Exemption Certificate, you shall not withhold the Local Services Tax for the portion of the calendar year for which this applies, unless you are otherwise notified or instructed by the tax collector to withhold the tax. Once completed, please return form to the Abington Township Tax Office, 1176 Old York Road, Abington, PA 19001

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Important Note to Employers: 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. If you have questions, call the Tax Office at 267-536-1027.

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			
Telephone			
Start Date			
End Date			
Status (FT or PT)			
Gross Earnings			

	4.	5.	6.
Employer Name			
Address			
Address 2			
City, State, Zip			
Municipality			
Telephone			
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: _____

2010

Local Services Tax Return
For the Quarter Ended March 31, 2010
Payment due on or before April 30, 2010
Penalty and Interest after due date

1. Number of Employees (ATTACH LIST OF EMPLOYEES)	
2. Owners, Partners, Corporate Offices	
3. Total Employees	
4. TOTAL LST WITHELD AND DUE	
5. Add 5% penalty if paid after due date (Line 4 x 5%)	
6. Add 6% interest per annum (Line 4 x .5% x # of Months late)	
7. Total Payment Due	
Taxpayer Name & Address	Business Lic #

This is an annual tax of \$52.00 for anyone who earns \$12,000.00 or more a year

Township of Abington
Jay W. Blumenthal - Treasurer
Payable to: Abington Township Treasurer
1176 Old York Road
Abington PA, 19001
267-536-1027

I declare under penalty of law that the information contained herein is correct and true

Signature: _____
Title: _____
Date: _____

This form must be signed

Your employee list must be enclosed with your check and this copy of tax form.
See Insert for detailed instructions
Return to Abington Twp. with 1st quarter payment

2010

Local Services Tax Return
For the Quarter Ended June 30, 2010
Payment due on or before July 31, 2010
Penalty and Interest after due date

1. Number of Employees (ATTACH LIST OF EMPLOYEES)	
2. Owners, Partners, Corporate Offices	
3. Total Employees	
4. TOTAL LST WITHELD AND DUE	
5. Add 5% penalty if paid after due date (Line 4 x 5%)	
6. Add 6% interest per annum (Line 4 x .5% x # of Months late)	
7. Total Payment Due	
Taxpayer Name & Address	Business Lic #

This is an annual tax of \$52.00 for anyone who earns \$12,000.00 or more a year

Township of Abington
Jay W. Blumenthal - Treasurer
Payable to: Abington Township Treasurer
1176 Old York Road
Abington PA, 19001
267-536-1027

I declare under penalty of law that the information contained herein is correct and true

Signature: _____
Title: _____
Date: _____

This form must be signed

Your employee list must be enclosed with your check and this copy of tax form.
See Insert for detailed instructions
Return to Abington Twp. with 2nd quarter payment

2010

Local Services Tax Return
For the Quarter Ended September 31, 2010
Payment due on or before October 31, 2010
Penalty and Interest after due date

1. Number of Employees (ATTACH LIST OF EMPLOYEES)	
2. Owners, Partners, Corporate Offices	
3. Total Employees	
4. TOTAL LST WITHELD AND DUE	
5. Add 5% penalty if paid after due date (Line 4 x 5%)	
6. Add 6% interest per annum (Line 4 x .5% x # of Months late)	
7. Total Payment Due	
Taxpayer Name & Address	Business Lic #

This is an annual tax of \$52.00 for anyone who earns \$12,000.00 or more a year

Township of Abington
Jay W. Blumenthal - Treasurer
Payable to: Abington Township Treasurer
1176 Old York Road
Abington PA, 19001
267-536-1027

I declare under penalty of law that the information contained herein is correct and true

Signature: _____
Title: _____
Date: _____

This form must be signed

Your employee list must be enclosed with your check and this copy of tax form.
See Insert for detailed instructions
Return to Abington Twp. with 3rd quarter payment

2010

Local Services Tax Return
For the Quarter Ended December 31, 2010
Payment due on or before January 31, 2011
Penalty and Interest after due date

1. Number of Employees (ATTACH LIST OF EMPLOYEES)	
2. Owners, Partners, Corporate Offices	
3. Total Employees	
4. TOTAL LST WITHELD AND DUE	
5. Add 5% penalty if paid after due date (Line 4 x 5%)	
6. Add 6% interest per annum (Line 4 x .5% x # of Months late)	
7. Total Payment Due	
Taxpayer Name & Address	Business Lic #

This is an annual tax of \$52.00 for anyone who earns \$12,000.00 or more a year

Township of Abington
Jay W. Blumenthal - Treasurer
Payable to: Abington Township Treasurer
1176 Old York Road
Abington PA, 19001
267-536-1027

I declare under penalty of law that the information contained herein is correct and true

Signature: _____
Title: _____
Date: _____

This form must be signed

Your employee list must be enclosed with your check and this copy of tax form.
See Insert for detailed instructions
Return to Abington Twp. with 4th quarter payment

ABINGTON TOWNSHIP
1176 Old York Road, Abington, PA 19001
Telephone: 267-536-1027

APPLICATION FOR REFUND FROM LOCAL SERVICES TAX

_____ (fill in please)
Tax Year

- 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.
- 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 and W-2 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 ABINGTON TOWNSHIP WAS LESS THAN \$_____:** Please attach a copy of all of your last pay statements and W-2's from all employers within the political subdivision for the year for which you are requesting to receive a refund of 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 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.
6. _____ **MILITARY DISABILITY EXEMPTION:** Please attach copy of your discharge orders and a statement from the United State Veterans Administrator or its successor declaring your disability to be a total one hundred percent permanent disability.

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Rev 2/10

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			
Telephone			
Start Date			
End Date			
Status (FT or PT)			
Gross Earnings			

	4.	5.	6.
Employer Name			
Address			
Address 2			
City, State, Zip			
Municipality			
Telephone			
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: _____