

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

**2009 LOCAL SERVICES TAX RETURN (LST)
Instructions**

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

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:** 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.
 - **Provided the Local Services Tax – Exemption Certificate is submitted yearly.**

- **Refunds:** Will be issued upon receipt of the Local Services Tax – Refund Application. No refunds shall be made for amounts overpaid in a calendar year that do not exceed one dollar (\$1.00).

OVER

- **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.

- **Photostat forms for your records**

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