

MAKE CHECK PAYABLE AND MAIL TO: UNITY TOWNSHIP TAX COLLECTOR

152 BEATTY COUNTY ROAD
 LATROBE, PA 15650
 PHONE: 724-539-8766

TAX OFFICE COPY

**UNITY TOWNSHIP LOCAL SERVICES TAX \$52 PER INDIVIDUAL
 EMPLOYER'S QUARTERLY TAX RETURN**

FORM: LST-1

CHECK THE
 APPLICABLE QUARTER

1ST QUARTER
 (JAN., FEB., MAR.)
 DUE APRIL 30

2ND QUARTER
 (APR., MAY, JUNE)
 DUE JULY 31

3RD QUARTER
 (JULY, AUG., SEPT.)
 DUE OCT. 31

4TH QUARTER
 (OCT., NOV., DEC.)
 DUE JAN. 31

**NOTE: INSTRUCTIONS ON BACK.
 MUST READ BEFORE FILLING OUT THIS FORM.**

- 1. TOTAL NO. OF EMPLOYEES REPORTED _____
- 2. TOTAL AMOUNT OF LST TAX WITHHELD FROM EMPLOYEES \$ _____
- 3. TOTAL AMOUNT FROM THE EMPLOYEES FOR SCHOOL DISTRICT ONLY PAYMENT.
- 4. TOTAL PAYMENT (SUM OF LINES 2 & 3) \$ _____

I DECLARE UNDER PENALTIES PROVIDED BY LAW THAT THIS RETURN IS, TO THE BEST OF MY KNOWLEDGE AND BELIEF, A TRUE, CORRECT, AND COMPLETE RETURN.

SIGNED _____ DATE _____

TITLE _____ PHONE _____

PAGE 1 MUST SHOW THE TOTAL FOR ALL PAGES

SOCIAL SECURITY NO.	NAME	ADDRESS	AMOUNT DUE

GENERAL INSTRUCTIONS FOR FILING LST-1

UNITY TOWNSHIP/GREATER LATROBE SD LOCAL SERVICE TAX

TAX RATE IS NOW \$ 52 PER INDIVIDUAL PER YEAR

GENERAL INSTRUCTIONS FOR FILING LST-1

What is the Local Services Tax? The Local Services Tax is a local tax due from all individuals who are employed within Unity Township.

How to File: Return each completed LST-1 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. Correct any error in business name or address. You are required to include a list of individual employees, their social security numbers, address and the amount of tax withheld.

(LINE 1 & 2) How to withhold for your employees: The Local Services Tax will be withheld on a payroll period basis. Only withhold the Local Services Tax 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 combined rate of the LST by the number of payroll periods established by the employer for the calendar year. EX: \$52 rate divided by 52 pay periods equals \$1 per pay period. The tax amounts that have been withheld are required to be remitted at the end of each quarter. Remit the tax, along with the LST-1 Form, to Unity Township Tax Collector. If your employee presents a pay stub accompanied by an employee statement of principal employment as proof that a \$52 Local Services Tax is being withheld by another employer regardless of tax jurisdiction in Pennsylvania, you should not withhold it again.

Receipt: Your canceled check is sufficient proof of payment. For a copy of your paid receipt, please submit your payment along with a self-addressed stamped envelope.

Low Income Exemption: Employers located in areas with a combined tax rate of \$52.00 are required to exempt employees whose total earned income and net profits from all sources 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 taxpayer. The refund form and exemption certificate are available on our website www.unitytownship.org.

(LINE 3) Please be advised that the school district portion has an exemption of \$1,000.00. **Employees earning over \$1,000 are not exempt from the School District amount of tax due.** If you are reporting the school district portion only for an employee, please place the amount, (\$5.00 per individual), of this payment in the box marked "Total of SD Only Payment."

Refund: If you or one of your employees needs to request a refund for a prior year payment, a form to do so can be downloaded from our website as shown below. Please note however; that refunds must be requested within 3 years of the final filing date for the tax year in question or the date payment was made, whichever is greater. Forms may be downloaded from our website at www.unitytownship.org.

For further information please refer to our website at www.unitytownship.org. or the DCED website at www.newpa.com.

You are entitled to receive written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling 724-539-8766 during the hours of 8:00 a.m. through 4:00 p.m. or you can visit our website at www.unitytownship.org.

NOTE: Delinquent cost may be assessed for failure to file a required LST form.