

LS-1 2009 LOCAL SERVICES TAX

CFD QUARTERLY

For Employers & Self-Employed
Individuals of Muncy Borough

Business Name _____ FEDERAL ID _____

TAX PERIOD _____ QUARTER _____

Due on or before _____

Amended Return () REV 09/07	Tax Return No Longer Needed () Complete Discontinuation Form
SIGNATURE _____	
TITLE _____	DATE _____
PHONE _____	
E-MAIL ADDRESS _____	
PREPARER'S NAME _____	
PREPARER'S PHONE _____	
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.	
OMISSION OF THE ABOVE APPLICABLE INFORMATION CONSTITUTES AN INCOMPLETE RETURN	

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 TREASURER, Muncy Borough -DO NOT SEND CASH- Mail to: TREASURER, PO Box 384, Muncy PA 17756</p> <p>A \$30.00 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 \$52 be deducted in increments from paychecks throughout the year.** A worker who is paid Bi-weekly could see the tax in \$5 payments or less (employer discretion)

- Act 7 also provides for an upfront exemption when:
 - Total earned income from all sources within Muncy 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.muncyborough.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 Muncy.

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 Muncy 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, Muncy Borough, PO Box 354, Muncy PA 17756.** 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 XXIV, part 2, as enacted in Ordinance 312 of 1968 is hereby repealed as of January 1, 2008