TAX YEAR:  DUE ON OR BEFORE APRIL 30,  PERSONAL LOCAL SERVICES TAX BILL  (Form LST-3)	RETURN YOUR PAYMENT AND T Capital Tax Collection 8391 Spring Rd Ste #3 New B SSN:				
Name & Address:	Account Number:	1. Local Services Tax			
	Taxing Jurisdiction PSD Code	2. Interest - 6% Annum ((f not paid by due date.)			
	Municipality:	3. Penalty - (If not paid by due date.)			
	School District:	4. TOTAL DUE			
Please verify that your information is correct. No Check here if you have moved. Provide your ne	w address on back.	\$	f Payment:		
TAX YEAR:  DUE ON OR BEFORE APRIL 30,  PERSONAL LOCAL SERVICES TAX BILL  (Form LST-3)	RETAIN THIS COPY FOR YOUR  Capital Tax Collection  SSN:				
Name & Address:	Account Number:	1. Local Services Tax			
	Taxing Jurisdiction PSD Code:  Municipality:	2. Interest - 6% Annum (If not paid by due date.) 3. Penalty -			
	Municipality.	(If not paid by due date.)			
	School District:	4, TOTAL DUE			
Please verify that your information is correct. No	ote corrections on the back.	Amount o	f Payment:		
Check here if you have moved. Provide your ne	ew address on back.	<b> </b>			

Correction to be made to Name Add	ress, Municipality, and/or School Distirct
Name:	ress, multicipality, and of concer plearer
Address Line 1:	Date of Move:
Address Line 2:	
City:	State: Zip Code:
Municipality:	School District
Check box for	type of Credit Card
American Express Discover Discover	MasterCard Visa VISA
Account No.:	Official Payments will add a
Card Expiration Date:	3% Service Fee to your credit Amount Being Paid:
100 ( 200)	card payment
Signature:	
Correction to be made to Name, Add	ress, Municipality, and/or School Distirct
	ress, Municipality, and/or School Distirct
Name:	ress, Municipality, and/or School Distirct  Date of Move:
Name: Address Line 1:	
Name: Address Line 1: Address Line 2:	
Name: Address Line 1: Address Line 2: City:	Date of Move:
Name: Address Line 1: Address Line 2: City: Municipality:	Date of Move:  State: Zip Code:
Name: Address Line 1: Address Line 2: City: Municipality:	State: Zip Code: School District:
Name: Address Line 1: Address Line 2: City: Municipality:  Check Box for  American Express  Discover	State: Zip Code: School District:  type of Credit Card  MasterCard  Visa VISA
Name: Address Line 1: Address Line 2: City: Municipality:  Check Box for  American Express  Account No.:	State: Zip Code: School District: type of Credit Card
Name: Address Line 1: Address Line 2: City: Municipality: Check Box for	State: Zip Code: School District:  type of Credit Card  MasterCard  Visa VISA  Official Payments will add a

# **Capital Tax Collection Bureau**

#### WWW.CAPTAX.COM

## 8391 Spring Rd Ste #3 New Bloomfield PA 17068

The tax bill enclosed with this form packet is for the Local Services Tax (LST). This tax is levied by the municipality and/or school district where you are employed. It is a tax levied and assessed upon the privilege of engaging in an occupation within the taxing jurisdiction whether employed by an employer or self-employed. This particular bill is for self-employed individuals and individuals that work for employers that are not required to withhold this tax.

To be liable for this tax you must have been employed, or performed work, within the taxing jurisdiction some part of the tax year. Refer to the **Rate Table** to determine the amount of LST owed based on your work location and place in box 1 on the LST-3 coupon. Starting in 2008, and only for combined tax amounts exceeding \$10.00, this tax is assessed quarterly. That means you owe ¼ of the tax for each calendar quarter that it applies. If this pertains to you, and you'd like to pay quarterly, make 3 additional copies of your "Tax Collector's Copy" of the bill and write ¼ of the amount due on the bill instead of the full amount and submit 1 of these copies or the original with each quarterly payment. Quarterly due dates are as follows.

#### **DUE ON OR BEFORE**

1st quarter: January, February, March	April 30
2nd quarter: April, May, June	July 31
3rd quarter: July, August, September	October 31
4th quarter: October, November, December	January 31

Late Fees will be applied on any payments received late.

## Exemptions from this tax:

A taxpayer must never pay more than \$52 in LST per year. Additionally, a taxpayer should not be paying more than one LST in the case of <u>concurrent</u> occupations. In this case the LST should only be paid for the <u>principal</u> occupation. You may also be exempt from this tax if; 1) you are a reservist and you are called to <u>active</u> <u>duty</u> during the tax year, 2) your occupation relative to this tax bill is for that of clergy, 3) you have a 100% disability due to military service, 4) for tax bills exceeding \$10, your total <u>earned income and/or net profits</u> for the tax year, <u>earned in the taxing jurisdiction</u> will be less than \$12,000. If any of these exemptions apply to your situation, please obtain a LST-Exempt Form from our website at <u>www.CAPTAX.COM</u>.

# Credits Against this tax to reduce or eliminate this tax:

Where a taxpayer has multiple <u>consecutive</u> occupations, they would be liable for each up to a maximum of \$52 per year. If this applies to you, and paying the full amount of this tax bill would make your total LST paid for this year to exceed \$52, please visit our website at <u>www.captax.com</u> for a <u>LST-Refund Form</u> that will enable you to determine whether your tax from this billing may be reduced or possibly eliminated.

If you are employed through an employer you may want to check if they withheld LST for this tax year. Likewise, if you pay this tax bill and you subsequently become employed through an employer you will want to furnish them with proof of payment and complete the necessary forms so they do not withhold the LST in an amount that may exceed the tax you owe.

HUNTINGDON COUNTY OFFICE	PERRY COUNTY OFFICE
Phone: 814-447-3111	Phone: 717-957-7281
Fax: 814-447-3113	Fax: 717-957-7295

## **LST TAX RATE TABLE**

HOW TO USE: Look for the municipality in which your occupation is located. Follow that municipality across to determine what portion of LST is to be withheld.

DCED PSD	Taxing Jurisdiction School District/Municipality	Municipality LST Portion	School District LST Portion	Total LST	Employer Withholding Discount	Low Income Exemption Limit	Delinquent Interest	Delinquent Penalty
		D/	AUPHIN COL	JNTY				
220802	Steelton Borough	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
		HUN	TINGDON C	OUNTY				
310103	Huntingdon Borough	\$52.00	N/A	\$52.00	N/A	<\$12,000	6%/Annum	Flat 5%
	Walker Township	\$52.00	N/A	\$52.00	N/A	<\$12,000	6%/Annum	Flat 5%
			PERRY COU	VTY				
500202	Howe Township	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	.005/Month
	Newport Borough	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 6%
	Marysville Borough	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
	Penn Township	\$52.00	N/A	\$52.00	2.0% (.02)	< \$12,000	6%/Annum	Flat 5%
	Watts Township	\$10.00	N/A	\$10.00	N/A	N/A	6%/Annum	.005/Month
	(New) Bloomfield Borough	\$52.00	N/A	\$52.00	2.0% (.02)	< \$12,000	6%/Annum	Flat 5%
	Tyrone Township	\$52.00	N/A	\$52.00	2.0% (.02)	< \$12,000	6%/Annum	Flat 5%
	1	JL	JNIATA COL	JNTY				
340102	Delaware Township	\$52.00	N/A	\$52.00	N/A	<\$12,000	6%/Annum	Flat 5%
	Fermanagh Township	\$52.00	N/A	\$52.00	N/A	<\$12,000	6%/Annum	Flat 5%
	Susquehanna Township	\$52.00	N/A	\$52.00	N/A	<\$12,000	6%/Annum	Flat 5%
		F	ULTON COU	INTY				
2901	Central Fulton School District	147						
290104	Todd Township	\$47.00	\$5.00	\$52.00	N/A	<\$12,000*	6%/Annum	Flat 5%

Please note: Those municipalities that have been bolded and italicized have changed rates or have been added as a new LST location.

**Note**: Those Municipalities listed with an asterisk (\*) by their low income exemption limit are still required to pay the school district LST portion even if found exempt from paying the municipality LST portion.

# CAPITAL TAX COLLECTION BUREAU OFFICES

HUNTINGDON COUNTY OFFICE Phone: 814-447-3111 PERRY COUNTY OFFICE Phone: 717-957-7281