

CREDIT FOR PAYMENT OF LOCAL SERVICES TAX (LST) AT PREVIOUS JOB(S)	TAX YEAR: 2008
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Taxpayer/Employee: Use this form **ONLY** to reduce or eliminate your LST withholding or payment requirements with a subsequent occupation because you have paid a CORRECT LST payment for a prior occupation that was either; 1) in a lump sum, or 2) the situation as described in Line 3 and Lines 5, 7, 9 or 11 apply. For “Low Income” or “Concurrent Employment” exemption, an LST Exemption Certificate (LST-Exempt Form) must be used. If you’re using this to reduce LST withholding through an employer, file this form with that employer. If you’re using this form to reduce a direct LST payment to our Bureau (LST-3 Billing) file this form with our Bureau.

Only CORRECT LST payments & withholdings for this tax year should appear in Lines, 5, 7, 9, 11, & 13 below. Duplicate and/or accelerated payments/withholdings, payments/withholdings made where an exemption applies, or any other type of incorrect payment/withholding should not be included on this form. You should apply to the appropriate tax office or taxing jurisdiction for a refund of any incorrect payments/withholdings.

Attach copy of pay stub(s) or receipt(s) clearly showing prior YTD LST deductions. If not already clearly indicated on the receipt or stub, write the employer’s name and the address where the employee reported to work. Also write the municipality and school district where the employee reported to work.

1	Enter the taxing jurisdiction (municipality or school district) for which this form is being used to calculate a credit. The taxing jurisdiction entered must be included in Column 1 of Schedule I as found on the reverse of this sheet.	1	
2	If the entry in Line 1 is a School District, enter the municipality of your work location where you're applying for this credit. If the municipality you have listed here is included in Column 1 of Schedule I as found on the reverse of this sheet, this municipality should be listed in Line 1 above and the entry for this line should remain blank. In all other cases leave this entry blank.	2	
3	If the taxing jurisdiction in Line 1 above is BIG Spring School District, enter "B" for this line's entry; if it's SHIPPENSBURG Area School District enter "S" for this line's entry; if it's NEITHER of these school districts enter "N" for this line's entry.	3	
		COLUMN A	COLUMN B
4	Maximum Annual LST Liability for the taxing jurisdiction listed in Line 1 above (see Column 2 of Schedule I as found on the reverse of this form). Enter figure in both Column A & B at right.	4	\$
	Timesaver Tip: If the entry in Line 3 above is a "B" continue to Line 5; if it is a "S" skip to Line 9; if it is a "N", skip to Line 13.		
5	If your entry in Line 3 above is a "B" enter the total amounts you previously paid for occupations that were located in Newville Boro., Cumberland County.	5	\$
			\$
6	Multiply Line 5 by 50% (.5) and enter result in Column B for this line.	6	
			\$
7	If your entry in Line 3 above is a "B" enter the total amounts you previously paid for occupations that were located in South Newton Twp., Cumberland County.	7	\$
			\$
8	Multiply Line 7 by 14.29% (.1429) and enter result in Column B for this line.	8	
			\$
9	If your entry in Line 3 above is an "S" enter the total amounts you previously paid for occupations that were located in Hopewell or Southampton Twps., Cumberland County.	9	\$
			\$
10	Multiply Line 9 by 50% (.5) and enter result in Column B for this line.	10	
			\$
11	If your entry in Line 3 above is an "S" enter the total amounts you previously paid for occupations that were located in Shippensburg Boro., Cumberland & Franklin Counties, or Shippensburg Twp., Cumberland County.	11	\$
			\$
12	Multiply Line 11 by 9.62% (.0962) and enter result in Column B for this line.	12	
			\$
13	In Column A enter total of LST payments to date for any taxing jurisdictions already not included in Lines 5, 7, 9, or 11 above. For Column B enter only LST payments to date for the taxing jurisdiction in Line 1 (these amounts should also be included in your Column A entry for this Line).	13	\$
			\$
14	Total YTD LST Credits (Add Lines 5, 7, 9, 11, & 13 for Column A and Add Lines 6, 8, 10, 12, & 13 for Column B)	14	\$
			\$
15	For Column A: Subtract Line 14 from \$52, if less than zero (0), enter zero (0). For Column B subtract Line 14 from Line 4, if less than zero (0), enter zero (0). The lower of the amounts in Columns A or B is your remaining LST liability for the taxing jurisdiction in Line 1.	15	\$
			\$

Instructions: If the amount of Line 4 is \$10 or less, deduct the remaining balance indicated on Line 15 from the first paycheck you issue to the employee. If the amount of Line 4 is greater than \$10, deduct the required pro-rated per-pay deduction amount (e.g., \$2.00 for \$52 LST with 26 bi-weekly pay periods) until the end of the year or until you reach the amount indicated on Line 15.

Print Employee Name:	SS No:	Telephone No:	Signature of Employee	Date
Print Employer Name:	EIN:	Telephone No:	Signature of Employer Rep	Date

EMPLOYER: SEND COPIES OF FACE OF THIS FORM & PAY STUBS/RECEIPTS TO THE TAX BUREAU – KEEP ORIGINALS

SCHEDULE I for Form LST-Credit: ► HOW TO USE: Look first for the MUNICIPALITY in which your occupation is located, If it is not listed, look for the SCHOOL DISTRICT in which your occupation is located.

1	2	3
COUNTY Taxing Jurisdiction	Maximum 2008 Annual Tax Liability (combined if applicable)	CTCB Division Serving this Taxing Jurisdiction
CUMBERLAND COUNTY		
Big Spring SD	\$10.00	Carlisle
Carlisle Bo.	\$52.00	Carlisle
Dickinson Twp.	\$52.00	Carlisle
Hopewell Twp.	\$10.00	Carlisle
Mount Holly Springs Bo.	\$52.00	Carlisle
Newville Bo.	\$10.00	Carlisle
North Middleton Twp.	\$52.00	Carlisle
Shippensburg Area SD	\$10.00	Carlisle
Shippensburg Bo.	\$52.00	Carlisle
Shippensburg Twp.	\$52.00	Carlisle
South Middleton SD	\$10.00	Carlisle
South Newton Twp.	\$35.00	Carlisle
Southampton Twp.	\$10.00	Carlisle
DAUPHIN COUNTY		
Harrisburg City	\$52.00	Harrisburg
Highspire Bo.	\$52.00	Harrisburg
Lower Paxton Twp.	\$52.00	Central Dauphin
Steelton Bo.	\$52.00	Harrisburg
Swatara Twp.	\$52.00	Central Dauphin
West Hanover Twp.	\$52.00	Central Dauphin
FRANKLIN COUNTY		
Shippensburg Area SD	\$10.00	Carlisle
Shippensburg Bo.	\$52.00	Carlisle
PERRY COUNTY		
Bloomfield Bo.	\$25.00	Harrisburg
Howe Twp.	\$20.00	Harrisburg
Marysville Bo.	\$52.00	Harrisburg
Newport Bo.	\$52.00	Harrisburg
(New) Bloomfield Bo.	\$25.00	Harrisburg
Penn Twp.	\$52.00	Harrisburg
Watts Twp.	\$10.00	Harrisburg

CTCB DIVISION OFFICES (Find the appropriate Division for a particular taxing jurisdiction in the schedule above [Columns 1 & 3] & match to appropriate CTCB Division below):

CAPITAL TAX COLLECTION BUREAU CARLISLE DIVISION PO BOX 400 CARLISLE PA 17013-0400 Phone: (717) 243-3725 Fax: (717) 243-9224	CAPITAL TAX COLLECTION BUREAU CENTRAL DAUPHIN DIVISION PO BOX 6477 HARRISBURG PA 17112-0477 Phone: (717) 545-2791 Fax: (717) 545-3028	CAPITAL TAX COLLECTION BUREAU HARRISBURG DIVISION PO BOX 60547 HARRISBURG PA 17106-0547 Phone: (717) 234-3217 Fax: (717) 234-2962
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