

2009 APPLICATION FOR EXEMPTION FROM THE LOCAL SERVICES TAX (LST)

For use with Taxing Jurisdictions whose LST is collected by the Capital Tax Collection Bureau (CTCB) (1/11/08 version)

I am requesting an exemption from the following LST: Municipality _____
County _____

- If you're requesting an exemption from the LST for an occupation thru an employer, YOU must file this completed application and any required attachments **with YOUR EMPLOYER**.
- If you're requesting an exemption from the LST for an occupation thru self-employment, or thru an employer that is not required to withhold the LST, YOU must file this completed application and any required attachments **with the TAX BUREAU (CTCB)**.
- This application for exemption from the LST must be signed and dated BY THE TAXPAYER at the bottom of this page.

Social Security No.	Phone No.	IF EMPLOYED THRU AN EMPLOYER:
Employee Name:		Employer No.
Street Address:		Employer Name:
City/State/Zip:		Store No./Location:

REASON FOR EXEMPTION

Important Note: Exemption numbers 1-4 below result in total exemption. Exemption number 5 often only results in a partial exemption. Refer to SCHEDULE I on the back of this form to determine the amount of any possible exemption for number 5 (Low-Income Exemption).

1. ____	MULTIPLE <u>CONCURRENT</u> OCCUPATIONS (for credit for LST paid on <u>prior</u> occupations in this tax year use Form LST-Credit): <u>If your principal occupation is thru an employer</u> that is withholding the LST attach a copy of a current pay statement from your principal employer that shows the name of the employer, the length of the payroll period and the amount of Local Services Tax withheld & List all your occupations on the reverse side of this form in SCHEDULE III. <u>If your principal occupation is thru self-employment</u> or an employer that is not required to withhold the LST attach a copy of your tax receipt verifying payment of the current year LST to the taxing jurisdiction(s) of the location of your self-employment & List all your occupations on the reverse side of this form in SECTION III. <u>If your principal occupation changes during the tax year you are required to notify any non-principal employers of such within two weeks of the change.</u>
2. ____	ACTIVE DUTY MILITARY EXEMPTION: Attach a copy of your <u>orders directing you to active duty status</u> .
3. ____	CLERGY EXEMPTION: My occupation is that of a clergy. Enter the name, address, phone number & contact person & title for the church, temple, etc., for which you are employed: _____
4. ____	MILITARY DISABILITY EXEMPTION: Please attach copy of your discharge orders and a statement from the United States Veterans Administrator documenting your disability. Only 100% permanent disabilities are recognized for this exemption.
5. ____	LOW-INCOME EXEMPTION (Refer to SCHEDULE I on the back of this form to determine appropriate entries for the blanks below): I affirm that I reasonably expect my total earned income and net profits from all sources within the municipality of _____ to be less than \$ _____ (Column C). I therefore qualify for an exemption of \$ _____ (Column D) reducing my employer's withholding responsibility to \$ _____ (Column E). I will notify this employer immediately should my 2009 earned income and net profits earned in this municipality equal or exceed \$12,000 during this tax year. You must attach any <u>immediate prior year</u> copies of your last pay statements or your W-2s, and any PA Schedule C, F, or RK-1 if self-employed, for occupations in the taxing jurisdiction(s) for which you're requesting this exemption.

EMPLOYER: The employer must forward a copy of the Exemption form (no attachments & only the front of the form unless for Exemption # 1 in which case a copy of the back must be also be forwarded) to CTCB and retain the originals of all exemption forms & attachments for 3 years from the remittance due date for the 4th calendar quarter for the tax year in question (January 30th following the tax year). Once an employer receives this completed and signed Exemption Certificate along with its required attachments it must not withhold the LST. However, you must begin or reinstate withholding if notified by either the employee or CTCB that the exemption is invalid, or in the case of a low income exemption, upon payment to the employee of earned income within the taxing jurisdiction in an amount equal to or in excess of \$12,000 in the tax year. Note that where an exemption is found to be invalid, an employer is required to do "catch-up" withholding on the employee, which consists of withholding the regular payroll period pro-rated amount, plus an amount equal to all the withholding missed due to the invalid exemption.

I DECLARE UNDER PENALTY OF LAW THAT ALL THE INFORMATION STATED ON AND SUBMITTED WITH THIS FORM IS TRUE, CORRECT AND COMPLETE:

Taxpayer Signature: _____ Date: _____

SCHEDULE I. – 2009 LOW-INCOME EXEMPTION INFORMATION ► 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.

A	B	C	D	E	F
COUNTY Taxing Jurisdiction	2009 LST Tax Amount (combined if applicable)	Low Income Exemption Limit	Amount Exempt if Low-Income Exemption	Amount NOT Exempt if Low- Income Exemption	CTCB Division Serving this Taxing Jurisdiction
CUMBERLAND COUNTY					
Big Spring SD	\$10.00	N/A	\$0.00	\$10.00	Carlisle
Carlisle Bo.	\$52.00	< \$12,000	\$52.00	\$0.00	Carlisle
Hopewell Twp.	\$10.00	N/A	\$0.00	\$10.00	Carlisle
Newville Bo.	\$52.00	< \$12,000	\$0.00	\$10.00	Carlisle
Shippensburg Area SD	\$10.00	N/A	\$0.00	\$10.00	Carlisle
Shippensburg Bo.	\$52.00	< \$12,000	\$47.00	\$5.00	Carlisle
Shippensburg Twp.	\$52.00	< \$12,000	\$47.00	\$5.00	Carlisle
South Middleton SD	\$10.00	N/A	\$0.00	\$10.00	Carlisle
South Newton Twp.	\$35.00	< \$12,000	\$30.00	\$5.00	Carlisle
Southampton Twp.	\$10.00	N/A	\$0.00	\$10.00	Carlisle
DAUPHIN COUNTY					
Harrisburg City	\$52.00	< \$12,000	\$47.00	\$5.00	Harrisburg
Highspire Bo.	\$52.00	< \$12,000	\$52.00	\$0.00	Harrisburg
Steelton Bo.	\$52.00	< \$12,000	\$52.00	\$0.00	Harrisburg
West Hanover Twp.	\$52.00	< \$12,000	\$52.00	\$0.00	Central Dauphin
FRANKLIN COUNTY					
Shippensburg Area SD	\$10.00	N/A	\$0.00	\$10.00	Carlisle
Shippensburg Bo.	\$52.00	< \$12,000	\$47.00	\$5.00	Carlisle
PERRY COUNTY					
Bloomfield Bo.	\$52.00	< \$12,000	\$52.00	\$0.00	Harrisburg
Howe Twp.	\$20.00	< \$12,000	\$20.00	\$0.00	Harrisburg
Marysville Bo.	\$52.00	< \$12,000	\$52.00	\$0.00	Harrisburg
Newport Bo.	\$52.00	< \$12,000	\$52.00	\$0.00	Harrisburg
Penn Twp	\$52.00	< \$12,000	\$52.00	\$0.00	Harrisburg
Watts Twp.	\$10.00	N/A	\$0.00	\$10.00	Harrisburg

SCHEDULE II. -- CTCB DIVISION OFFICES (Find the appropriate Division for a particular taxing jurisdiction in Schedule I. above [Columns A & F] & match to appropriate CTCB Division below)

CAPITAL TAX COLLECTION BUREAU CARLISLE DIVISION 19 S HANOVER ST STE 102 CARLISLE PA 17013-3336 Phone: (717) 243-3725 Fax: (717) 243-9224	CAPITAL TAX COLLECTION BUREAU CENTRAL DAUPHIN DIVISION 425 PRINCE ST HARRISBURG PA 17109-1734 Phone: (717) 545-2791 Fax: (717) 545-3028	CAPITAL TAX COLLECTION BUREAU HARRISBURG DIVISION 2301 N 3RD ST HARRISBURG PA 17110-1893 Phone: (717) 234-3217 Fax: (717) 234-2962
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SCHEDULE III. – COTERMINOUS EMPLOYER INFORMATION – List all places of employment for the applicable tax year. List your PRIMARY EMPLOYER under # 1 below and your secondary employers under the other columns. If self-employed, enter SELF in the “Employer Name” Row. If you need to list more than 3 employers use an additional Exemption Form & change the numbers of the employers listed to 4., 5, etc.

	1. Primary Employer	2.	3.
Employer Name			
Street Address 1			
Street Address 2			
City, State & Zip Code			
Municipality			
Phone			
Start Date			
Status (Full or Part Time)			
Expected 2009 Earnings			