

# 2016 EXEMPTION CERTIFICATE FROM LOCAL SERVICES TAX (LST)

Only for use with Taxing Jurisdictions who's LST is collected by the Capital Tax Collection Bureau (CTCB) (12/12/14 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 **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:

- Item numbers 1-4 below **result in total exemption**.
- Item number 5 **only results in a partial exemption**.
  - Refer to the 2016 LST Rate Table to determine the amount of any exemption for Low-Income.

## REASON FOR EXEMPTION

1. \_\_\_\_\_ **MULTIPLE CONCURRENT OCCUPATIONS** (for credit for LST paid on prior occupations in this tax year use Form LST-Credit): If your principal occupation is thru an employer 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. If your principal occupation is thru self-employment 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. **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.**
2. \_\_\_\_\_ **ACTIVE DUTY MILITARY EXEMPTION:**  
*Attach a copy of your orders directing you to active duty status for the year of the exemption request.*
3. \_\_\_\_\_ **CLERGY EXEMPTION: I paid an LST based on my occupation as clergy.**  
*Enter the name, address, phone number & contact person & title for the church, temple, etc., for which you are/were employed: \_\_\_\_\_*
4. \_\_\_\_\_ **MILITARY DISABILITY EXEMPTION: Only 100% permanent disabilities are recognized for this exemption.**  
*Please attach copy of your discharge orders and a statement from the United States Veterans Administrator documenting your disability.*
5. \_\_\_\_\_ **LOW-INCOME EXEMPTION** (Refer to **2016 LST Rate Table** 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 **2016** earned income and net profits earned in this municipality equal or exceed \$12,000 during this tax year. Attach any immediate prior year 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:** If the exemption requested is for reason Number 5 above and there is a \$5.00 school district LST, the \$5.00 must be remitted along with this exemption form. 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. 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: \_\_\_\_\_

**CONTERMINOUS 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 under this conterminous employer information table to 4, 5, etc.

	<b>1. Primary Employer</b>	<b>2.</b>	<b>3.</b>
Employer Name			
Street Address 1			
Street Address 2			
City, State & Zip Code			
Municipality			
Phone			
Start Date			
Status (Full or Part Time)			
Expected earnings for tax year			

**CAPTIAL TAX COLLECTION BUREAU OFFICES**

<p><b>HARRISBURG OFFICE</b>            2301 N 3RD ST            HARRISBURG PA 17110-1893            Phone: (717) 234-3217            Fax: (717) 234-2962</p>	<p><b>HUNTINGDON COUNTY OFFICE</b>            18839 SANDY RIDGE STATION, SUITE 2            ORBISONIA PA 17243            Phone: 814-447-3111            Fax: 814-447-3113</p>	<p><b>PERRY COUNTY OFFICE</b>            2971 COLD STORAGE RD            NEW BLOOMFIELD PA 17068            Phone: 717-582-3001            Fax: 717-582-3002  <b>OPEN TUESDAYS ONLY</b></p>	<p><b>SOMERSET COUNTY OFFICE</b>            PO BOX 146            SOMERSET PA 15501            Phone: (814) 701-2475            Fax: (814) 701-2318</p>
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