

INSTRUCTIONS FOR FORM LST-3 (For self-employed individuals)

TO OBTAIN FORM LST-3, CONTACT CAPITAL TAX COLLECTION BUREAU

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 done work, within the taxing jurisdiction some part of the tax year. LST for only the following municipalities may be paid in a lump sum by April 30th of the tax year, or quarterly (1/4 of the tax amount would be due 30 days after the end of each calendar quarter of the tax year): **(New) Bloomfield Bo., Marysville Bo., & Penn Twp., Perry County; Shippensburg Bo., Cumberland & Franklin Counties; Carlisle Bo., Dickinson Twp., Mount Holly Springs Bo., & North Middleton Twp., Cumberland County.** If this pertains to you, and you'd like to pay quarterly, make 3 copies of your "Tax Collector's Copy" of the bill and change the amount on each bill from the full amount to ¼ of that amount and submit 1 of these copies or the original with each quarterly payment. All other taxing jurisdictions require the full amount of the LST be paid by April 30th of the tax year.

Exemptions from this Tax:

A taxpayer must never pay more than \$52 in LSTs per year. Additionally, a taxpayer should not be paying more than 1 LST in the case of concurrent occupations. In this case the LST should only be paid for the principal occupation. You may also be exempt from this tax if; 1) you are a reservist and you are called to active duty 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 earned income and/or net profits for the tax year, earned in the taxing jurisdiction will be less than \$12,000. If any of these exemptions apply to your situation, please obtain a Form LST-Exempt Form from our Bureau, either from our website at captax.com, or by phoning our Bureau at the phone number listed at the top, left of your bill.

Credits Against this tax to Reduce or Eliminate this Tax:

Where a taxpayer has multiple consecutive occupations, they would be liable for each up to a maximum of \$52 per year. If this applies to you, and; 1) paying the full amount of this tax bill would make your total LST paid for this year to exceed \$52, 2) this tax bill is solely for Big Spring School District and you previously paid an LST this year for Newville Bo., or South Newton Twp., Cumberland County or 3) this tax bill is solely for Shippensburg Area School District and you previously paid an LST for this tax year for Hopewell, Shippensburg, Southampton Twps., Cumberland County, or Shippensburg Bo., Cumberland & Franklin Counties, please visit our website at captax.com or contact our office for an LST-Credit Form 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 an 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 your actual liability.

CONTINUED ON REVERSE OF "TAXPAYER'S COPY OF BILL"

