

Form LST

Quarterly Reconciliation of Local Services Tax

I declare under penalties provided by Law that I have examined and completed this Return and it is true and correct to the best of my knowledge.

X

Employer Name:		Contact:	Year:
Account Number:	EIN:	Phone:	Quarter:
Date Paid	LST Withheld:	LST Withholding	
1	\$	1. Total # Employees	\$
2	\$	2. Total LST Withheld	\$
3	\$	3. Interest (1/2% per month)	\$
4	\$	4. Penalty (1/2% per month)	\$
5	\$	5. Total LST Due	\$
6	\$		
7	\$		
Total LST Withheld for Qtr: \$		Total Quarterly LST Payment \$	

Instructions For FORM LST

Local Services Tax (LST): Employers are required by law to withhold \$1.00 per week for a total of \$52.00 per year on all employees that are not exempt (for information on exemptions and all other LST questions please see our website or call our office, 570-963-6756, Ext. 5). Monies are to be submitted quarterly as follows 1st quarter by April 30, 2nd quarter by July 31, 3rd quarter by October 31 and 4th quarter by January 31. Late payments will incur a penalty of 5% and interest and penalty will be computed at 1/2% per month. Further, a fine of not less than \$500 per offense may be levied upon any employer who fails or refuses to withhold and remit this tax.

THE EMPLOYER IS RESPONSIBLE TO FILE AND PAY THESE TAXES IN FULL FOR EACH EMPLOYEE WHETHER OR NOT THEY MAKE COLLECTION FROM THE SALARY, WAGES OR COMMISSIONS PAID TO SUCH EMPLOYEE.