

PLEASE NOTE: ALL LST MUST BE MAILED
TO 3 WELLER PLACE, EASTON, PA 18045

PALMER TOWNSHIP LOCAL SERVICES TAX

1. The Palmer Township Local Services Tax (LST) is \$52.00 per employee.
2. The \$52.00 tax is a weekly payroll deduction. The tax is withheld from the employee each time they are paid on a prorated basis which is determined by the number of payroll periods in a calendar year. To calculate the amount to be withheld from each employee, you should take \$52.00 and divide it by the number of pay periods in the coming year. You are required to withhold the tax from all employees unless they meet the criteria stated in #5, 6, and/or 7 below.
3. You are required to remit the taxes withheld on a quarterly basis. **A detailed listing must accompany each remittance showing the employee's social security number and address. Any returns that do not have a detailed listing will be returned and could incur late charges.**
4. The employee will only be required to pay the tax for the period in which they are employed within a political subdivision which imposes the tax.
5. If the total LST rate enacted exceeds \$10.00, the Act requires that all jurisdictions exempt individuals with incomes within their jurisdictions of less than \$12,000. Employees will have the right to complete a Local Services Tax Exemption Certificate which you must keep on file. A copy of this exemption certificate can be found on our website at www.palmertwp.com.
6. A person who served in any war or armed conflict in which the United States was engaged, received an honorable discharge and as a result of such service was left blind, a paraplegic, a double or quadruple amputee or has a service connected permanent disability declared by the United States Veterans Administration is exempt from the LST. Likewise, any person who serves as a member of a reserve component of the armed forces and is called to active duty during the tax year is exempt from the tax.
7. Employers shall refrain from withholding the tax from any employee who provides proof that the tax has already been withheld by another employer.

**2012 LOCAL SERVICES TAX EMPLOYER RETURN
LST-1**

Quarter 1 Due
4/30/12

**PALMER TOWNSHIP LST
3 WELLER PLACE
EASTON, PA 18045**

ACCOUNT NO. _____

Number of Exemptions Enclosed

1. Number of Employees Reported (enter "0" if none)
2. Total amount of tax withheld this quarter
(see enclosed instructions)
3. Net amount due
4. Penalty (line 3 x 5%)
5. Interest (line 3 x 1/2% per month).....
6. Total penalty & interest (line 4 + line 5)
7. TOTAL AMOUNT DUE (line 3 + line 6)

\$	
	\$
\$	
\$	
	\$
	\$

DO NOT WRITE BELOW THIS LINE

THIS PREPRINTED FORM MUST BE FILED AND RETURNED EACH QUARTER

LST-1

2012 LOCAL SERVICES TAX EMPLOYER RETURN

Quarter 2 Due
8/1/12

Payable to: PALMER TOWNSHIP LST

3 WELLER PLACE
EASTON, PA 18045
(610) 252-0440

ACCOUNT NO. _____

Number of Exemptions Enclosed

1. Number of Employees Reported (enter "0" if none)
2. Total amount of tax withheld this quarter
(see enclosed instructions)
3. Net amount due
4. Penalty (line 3 x 5%)
5. Interest (line 3 x 1/2% per month).....
6. Total penalty & interest (line 4 + line 5)
7. TOTAL AMOUNT DUE (line 3 + line 6)

\$	
	\$
\$	
\$	
	\$
	\$

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LST-1

2012 LOCAL SERVICES TAX EMPLOYER RETURN

Quarter 3 Due
10/31/12

Payable to: PALMER TOWNSHIP LST

3 WELLER PLACE
EASTON, PA 18045
(610) 252-0440

ACCOUNT NO. _____

Number of Exemptions Enclosed

1. Number of Employees Reported (enter "0" if none)
2. Total amount of tax withheld this quarter
(see enclosed instructions)
3. Net amount due
4. Penalty (line 3 x 5%)
5. Interest (line 3 x 1/2% per month).....
6. Total penalty & interest (line 4 + line 5)
7. TOTAL AMOUNT DUE (line 3 + line 6)

\$	
	\$
\$	
\$	
	\$
	\$

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LST-1

2012 LOCAL SERVICES TAX EMPLOYER RETURN

Quarter 4 Due
1/31/13

Payable to: PALMER TOWNSHIP LST