

BOROUGH OF CARROLLTOWN
LOCAL SERVICES TAX
NAME AND ADDRESS SUBMITTAL FORM

FOR TAX YEAR_____

(Circle One: Qtr Pyt, Full Pyt, Other) If Qtrly, Specify **What Qtr**_____

This form shall be completed by all businesses that operate in the Borough of Carrolltown and submitted to the Borough office by the date(s) specified on the instruction page on the back or attached.

This form shall be completed by all Businesses in Carrolltown--there are no exceptions. A computerized print out with all the following information is acceptable, but needs to be signed and dated.

PRINT OR TYPE ALL INFORMATION

Company Name:_____ TAX ID#_____ Business phone:_____

Number of Employees Paying Tax:_____ Number of Employees Exempt: (Fill out Exempt Form)_____

Physical Address of Business:_____ City:_____ ST:_____ ZIP:_____

(If Other than Carrolltown, PA)

Name	Address	Social Security #	City	State	Zip	C/T*	Date of Hire	Tax Paid

PRINT NAME OF PERSON COMPLETING THIS FORM

*C – Current or T – Terminated employees

SIGNATURE OF PERSON COMPLETING THIS FORM

DATE

TOTAL TAX

\$

**BOROUGH OF CARROLLTOWN
INSTRUCTIONS FOR COMPLETING THE
LOCAL SERVICES TAX
SUBMITTAL FORM**

WHO IS REQUIRED TO COMPLETE THE FORM/PAY THE FIFTY-TWO (\$52.00) TAX:

Anyone who owned and/or operated a business in the Borough of Carrolltown any time during the taxable year. All owners, employers, and/or employees are required to pay the \$52.00 Local Services Tax. The employer is responsible for deducting and paying the tax. If the employer chooses to make deductions in more than one quarter, and the employee terminates employment before the full amount has been deducted, the employer is responsible for deducting all unpaid amounts from the employee's final paycheck. Likewise, if the employer hires new employees during the year, the employer is responsible for deducting and paying the full amount for that year.

HOW TO WITHHOLD FOR YOUR EMPLOYEES:

If the total 1st rate enacted exceeds \$10, the tax must be assessed and collected on a prorated basis determined by the number of payroll periods established by an employer for a calendar year. The tax assessed on each employee for a payroll period is calculated by dividing the total rate of the LST by the number of payroll periods established by the employer for the calendar year. When calculating the prorated share, employers are required to round down to the nearest one-hundredth of a dollar. For instance, a \$52 tax would be collected at \$1 per week for employees paid weekly or at \$4.33 per month for taxpayers paid monthly. A \$36 tax would be collected at 69 cents a week for employees paid weekly, or at \$3 a month for employees that are paid monthly. If the total LST rate enacted is \$10 or less, the tax may be collected in a lump sum.

WHEN IS THE FORM TO BE COMPLETED:

This form is only to be submitted with taxes collected. The amount due may be deducted from paychecks in either one payment, due by April 30th, in two payments, due by April 30th and July 31st, or in four Qtrly payments, one payment due no later than 30 days after the end of each quarter of the year (*1st Qtr-Apr 30th; 2nd Qtr-July 31st; 3rd Qtr-October 31st; and 4th Qtr-Jan 31st of following year*).

WHERE IS THE FORM TO BE SENT:

Payable to: Borough of Carrolltown, at address P.O. Box 307 , Carrolltown, PA 15722

WHO IS TO BE LISTED ON THE FORM:

All owners, employers, and/or employees and their social security numbers who receive wages and/or earnings from the business during the taxable year.

THERE ARE NO EXEMPTIONS FOR WITHHOLDING THE EMST:

The ordinance does provide for a low income exemption for wage earners who make \$12,000 or less in the year. Any employee that falls below this exemption must provide proof of income to the Borough Office after the end of the year and a refund will be issued by the Borough. The ordinance also has a provision for employees that pay the tax to two or more Municipalities. The Borough will refund any duplicate tax paid. The proper taxing Municipality is determined by legislation and the employee must provide proof of payments to all Municipalities involved. **The employer must deduct the tax from all employees regardless of income or if they have income in other Municipalities.**

NOTE: If the employee is no longer employed the owner/employer is required to pay the tax.