

# LANCASTER COUNTY TAX COLLECTION BUREAU

Telephone: (717) 569-4521

www.lctcb.org



## 2007 EMERGENCY & MUNICIPAL SERVICES TAX (EMST) FORMS

The Lancaster County Tax Collection Bureau (LCTCB) has been appointed the designated collector of the Emergency and Municipal Services Tax (EMST) for the municipalities listed below on this form. The enclosed coupons are to be used for EMST reporting only. **DO NOT** report or include Earned Income Tax (EIT) withholdings on these coupons.

**INSTRUCTIONS:** All employers with work sites within these municipalities are required by law to deduct the EMST from their employees at the site of employment. The legal basis for the EMST is the actual location where the individual taxpayer works. It is not the headquarters of the employer where the payroll checks are prepared. The place of employment is to be determined as of the day the taxpayer first becomes subject to the tax during the calendar year. No person is to pay more than \$52 in EMST during any calendar year.

Each employer is required to file an EMST coupon quarterly, reporting the municipality code of where the employees were employed; the number of employees being reported for the quarter; and the amount of EMST withheld for the quarter. No more than four municipalities should be listed on one coupon. If additional coupons are needed, please contact our Employer Department.

**PAYMENT:** The total amount reported is due and payable to LCTCB and must be mailed, along with the quarterly coupon, to Tax Collection Bureau, P.O. Box 3236, Lancaster, PA 17604-3236. Self addressed labels are enclosed for your convenience.

**CORRECTIONS:** Any corrections to the pre-printed information shown on the coupon should be made on the back of the coupon.

**RECONCILIATION:** Each year, on or before February 28th, the employer is required to file an EMST Annual Reconciliation Form indicating the total amount of EMST remitted to LCTCB and a list of employees. The list must include employee(s) name, address, SS#, state wages, EMST amount withheld and municipality for which the tax was withheld. If no EMST was withheld, indicate a brief reason for not withholding. Mail the form and employee list to, Tax Collection Bureau, Employer Dept., 299 Hess Blvd., Suite 2, Lancaster, PA 17601-4097.

Additional information concerning the EMST can be found on the PA Department of Community & Economic Development web site [www.newpa.com/default.aspx?id=133](http://www.newpa.com/default.aspx?id=133).

Listed below are the municipalities within our jurisdiction that have levied the EMST and named LCTCB the designated tax collector. The chart lists the Municipality Code, 2007 EMST Amount, and the Earnings Exemption established by the municipalities and school districts.

Municipality Name	Municipal Code	2007 EMST Amount	Earnings Exemption Municipality / School Dist.	Municipality Name	Municipal Code	2007 EMST Amount	Earnings Exemption Municipality / School Dist.
Columbia Boro School District				Ephrata Area School District			
Columbia Boro	360273	\$52	\$12,000	Ephrata Boro	360753	\$40	\$1,500
Conestoga Valley School District				Hempfield School District			
East Lampeter Twp	360605	\$52	\$12,000 / \$12,000	West Hempfield Twp	361805	\$52	\$12,000
Upper Leacock Twp	361625	\$25	\$12,000 / \$12,000	Lampeter-Strasburg School District			
West Earl Twp	361775	\$52	\$12,000 / \$12,000	West Lampeter Twp	361835	\$26	\$12,000
Lancaster City Annex	360690	\$52	\$12,000 / \$12,000	Lancaster City Annex	361855	\$52	\$12,000
Eastern Lancaster Co. School District				Lancaster School District			
Brecknock Twp	360125	\$10	\$2,000	Lancaster City	360842	\$52	\$12,000
Caernarvon Twp	360155	\$10	\$2,000	Manheim Twp School District			
Earl Twp	360425	\$52	\$12,000 / \$2,000	Manheim Twp	361024	\$52	\$12,000 / \$5,000
East Earl Twp	360545	\$10	\$2,000	Elizabethtown Area School District			
New Holland Boro	361263	\$52	\$12,000 / \$2,000	Elizabethtown Boro	360723	\$52	\$12,000
Terre Hill Boro	361593	\$10	\$2,000	West Donegal Twp	361745	\$52	\$12,000

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## YEAR END RECONCILIATION FORM ONLY

Lancaster County Tax Collection Bureau EMST Annual Reconciliation Form	2007	<b>Due: February 28, 2008</b>
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EIN/TIN: \_\_\_\_\_ EMPLOYER: \_\_\_\_\_

Enter amount of EMST withheld to LCTCB here ➤

DOLLARS	CENTS
\$	\$
<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>

Use black or blue ink only

With this form file a list of all employees including name, address, SS#, state wages, EMST amount withheld for LCTCB and municipality for which the tax was withheld. If no EMST was withheld, indicate a brief reason for not withholding. Check appropriate box below for filing format.

- Employee List     
  CD-ROM     
  3-1/2" DISK     
  ZIP DISK