



LANCASTER COUNTY TAX COLLECTION BUREAU

1845 William Penn Way • Suite 1

Lancaster, PA 17601-6713

Telephone: (717) 569-4521

www.lctcb.org



2011 LOCAL SERVICES TAX (LST) FORMS

The Lancaster County Tax Collection Bureau (LCTCB) has been appointed the designated collector of the Local Services Tax (LST), formerly EMST and OPT, for the municipalities listed below on this form. The enclosed coupons are to be used for LST 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 LST from their employees at the site of employment. **The legal basis for the LST is the actual location where the individual taxpayer works.** 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 LST during any calendar year. The tax must be withheld on a per payroll basis (or \$1 per week). **The tax MAY NOT be taken out in one lump sum.**

PAYMENT: Payments are to be made on a quarterly basis. The total amount reported on the coupons is due and payable to LCTCB and must be mailed, along with the coupon, to Tax Collection Bureau, LST Department, 1845 William Penn Way, Suite 1, Lancaster, PA 17601-6713. Self addressed labels are enclosed for your convenience.

LATE CHARGE: Late payments will be subject to a \$15.00 late charge.

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 29th, the employer is required to file an LST Annual Reconciliation Form indicating the total amount of LST remitted to LCTCB and a list of employees. The list must include employee(s) name, address, SS#, state wages, LST amount withheld and municipality for which the tax was withheld.

Mail the form and employee list to, Tax Collection Bureau, LST Department, 1845 William Penn Way, Suite 1, Lancaster, PA 17601-6713.

Municipality Name	Municipal Code	2011 LST Amount	Earnings Exemption	Municipality Name	Municipal Code	2011 LST Amount	Earnings Exemption
Cocalico School District				Hempfield School District			
Adamstown Boro	360101	\$52	\$12,000	East Hempfield Twp	360801	\$52	\$12,000
				West Hempfield Twp	360804	\$52	\$12,000
Columbia Boro School District				Lampeter-Strasburg School District			
Columbia Boro	360201	\$52	\$12,000	West Lampeter Twp	360903	\$52	\$12,000
Conestoga Valley School District				Lancaster City Annex	360999	\$52	\$12,000
East Lampeter Twp	360301	\$52	\$12,000	Lancaster School District			
Upper Leacock Twp	360302	\$52	\$12,000	Lancaster City	361001	\$52	\$12,000
West Earl Twp	360303	\$52	\$12,000				
Lancaster City Annex	360399	\$52	\$12,000	Manheim Twp School District			
Eastern Lancaster Co. School District				Manheim Twp	361201	\$52	\$12,000
Brecknock Twp	360501	\$10	\$12,000	Lower Dauphin School District			
Caernarvon Twp	360502	\$10	\$12,000	Conewago Twp	220501	\$10	\$12,000
Earl Twp	360503	\$52	\$12,000	East Hanover Twp	220502	\$10	\$12,000
East Earl Twp	360504	\$52	\$12,000	Hummelstown Boro	220503	\$52	\$12,000
New Holland Boro	360505	\$52	\$12,000	Londonderry Twp	220504	\$52	\$12,000
Terre Hill Boro	360506	\$10	\$12,000	South Hanover Twp	220505	\$10	\$12,000
Elizabethtown Area School District				Middletown Area School District			
Elizabethtown Boro	360602	\$52	\$12,000	Lower Swatara Twp	220601	\$52	\$12,000
West Donegal Twp	360604	\$52	\$12,000	Middletown Boro	220602	\$52	\$12,000
Ephrata Area School District				Royalton Boro	220603	\$10	\$12,000
Clay Twp	360702	\$52	\$12,000				
Ephrata Boro	360703	\$52	\$12,000				
Ephrata Twp	360704	\$52	\$12,000				

LST EMGENTHS
DHF ASSOCIATES

YEAR END RECONCILIATION FORM ONLY

Lancaster County Tax Collection Bureau
LST Annual Reconciliation Form

2011

Due: February 29, 2012

EIN/TIN: _____

EMPLOYER: _____

Enter amount of LST withheld to LCTCB here ➤

\$

DOLLARS				CENTS	

Use black or blue ink only

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

Employee List

CD-ROM

3-1/2" DISK