

FORM LST-1

**LOCAL SERVICE TAX
(FORMERLY OPT)
EMPLOYER'S QUARTERLY RETURN**

TAX YEAR _____ **TAX RATE:** _____

PAYABLE TO: BOROUGH OF MACUNGIE
21 LOCUST ST
MACUNGIE PA 18062-1105

I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION HEREIN
CONTAINED IS TRUE AND CORRECT.

SIGNATURE _____

DATE FILED _____

BOROUGH OF MACUNGIE, PA

- | | | |
|--|----------|---|
| 1. Total number of employees reported with this return: | _____ | 1 |
| 2. Gross amount of tax due (line 1 x \$_____): | \$ _____ | 2 |
| 3. Less employer's collection fee (line 2 x 2%) *
(*NOT TO BE TAKEN IF PAID AFTER DUE DATE) | - _____ | 3 |
| 4. Net amount due (line 2 minus line 3): | _____ | 4 |
| 5. Penalty (5% x line 2) if paid after due date: | + _____ | 5 |
| 6. Interest (1/2% x line 2 per month past due): | + _____ | 6 |
| 7. Total due - including any penalty & interest due: | _____ | 7 |

Name and Address:

Account #:

For Tax Period:

WHITE COPY

SEE DUE DATES & INSTRUCTIONS ON BACK

WHITE - Borough Copy • YELLOW - Employer Copy

LST-1: INSTRUCTIONS FOR EMPLOYERS

YOU ARE REQUIRED TO DEDUCT THIS TAX ONCE PER YEAR FROM ALL PERSONS EMPLOYED IN MACUNGIE BOROUGH, unless they provide proof of having already paid the tax elsewhere for the calendar year. You should send a copy of that proof to the Borough with your quarterly tax return.

- 1.The total number of employees reported must agree with the total number of LST-2's (Deduction Certificates) sent to the Borough.
- 2.A quarterly return is due whether additional tax was withheld or not. Due dates are as shown:

1st Quarter (Jan. - March) due 4/30	3rd Quarter (July - Sept.): due 10/31
2nd Quarter (April - June): due 7/31	4th Quarter (Oct. - Dec.): due 1/31
- 3.No collection fee is allowed on returns filed after the due dates shown.
- 4.If you have no employees from whom you are required to deduct the tax, fill in your employer information and write the word "NONE" on line 1 of this form, sign and return the form to the Borough of Macungie, 21 Locust St., Macungie, PA 18062.
- 5.Keep all extra copies of Form LST-2 for future use when hiring new employees. If a new employee gives you proof of payment of this tax elsewhere for the same year, do not withhold this tax again. Send a copy of that proof with your LST-1 return.
- 6.Additional tax forms are available on request from the Borough Office, or by calling (610) 966-2503.