

**Borough of Jenkintown
700 Summit Avenue
Jenkintown, PA 19046
215-885-0700
www.Jenkintownboro.com**

**2008 LOCAL SERVICES TAX RETURN (LST)
Instructions**

The tax shall be NO MORE than Fifty-two Dollars (\$52.00).

Who is required to pay this tax?

Employers To Collect: All employers within Jenkintown Borough, and employers situated outside Jenkintown Borough and engaging in business within the Borough are charged with collecting the tax from each of the employer's employees.

- The tax assessed on an employee for a payroll period shall be determined by dividing \$52.00 by the number of payroll periods established by the employer for the calendar year.

Self Employed Individuals: Each self-employed individual who performs services of any type or engages in any occupation or profession with a primary place of employment within Jenkintown Borough shall be required to pay the tax.

Exemptions: Any person whose total earned income and net profits from all sources within Jenkintown Borough is less than Twelve Thousand Dollars (\$12,000.00) for any calendar year in which the tax is levied is exempt from the payment of the tax:

- 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.
- 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.

Refunds: Will be issued upon receipt of the Local Services Tax Refund Application. No refunds shall be made for amounts overpaid in a calendar year that do not exceed one dollar (\$1.00).

OVER

Individuals: If a person is engaged in more than one occupation, or an occupation which requires the person to working in more that one political subdivision during a payroll period, the priority of claim to collect the LST shall be in the following order:

- The political subdivision in which a person maintains his office or where he is principally employed.
- The political subdivision in which a person resides and works if the political subdivision of residence imposes the tax.
- The political subdivision in which a person is employed, which imposes the tax, and which is nearest that person's home.

Non-Residents: Both resident and non-resident taxpayers, shall by virtue of engaging in an occupation within the borough, are subject to this tax.

Due Date: Forms must be filed along with remittance on or before due date indicated for each quarter.

(Please keep a copy for your own records.)

Additional forms and information are available on our website
www.Jenkintownboro.com