

LS-1

LOCAL SERVICES TAX

- QUARTERLY

For Employers & Self-Employed Individuals

Rev 12/23

ACCOUNT NO	FEDERAL ID
QUARTER	-
CITY ID	

DUE ON OR BEFORE -

Business Name:

Mailing Address:

City, State,Zip:

SIGNATURE \_\_\_\_\_

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PHONE \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

PREPARER'S NAME \_\_\_\_\_

PREPARER'S PHONE \_\_\_\_\_

I hereby certify, swear and aver that all statements herein are true and correct to the best of my knowledge and belief, being duly apprised of my duty under the law to submit honest and complete information or be subject to the penalties provided by law.

**OMISSION OF THE ABOVE APPLICABLE INFORMATION CONSTITUTES AN INCOMPLETE RETURN**

USE BLACK INK ONLY ON THIS FORM- DO NOT STAPLE ANYTHING TO THIS FORM

COMPUTATION OF TAX

1. NUMBER OF EMPLOYEES PER QUARTER This includes employees, owners, sole proprietor and partners	1. _____
2. AMOUNT DUE	2. _____ .
3. INTEREST (1% (0.01 per month)	3. _____ .
4. PENALTY (5% (0.05 per month) -Maximum 50%)	4. _____ .
5. TOTAL AMOUNT DUE THIS QUARTER (Add lines 2 through 4)	5. _____ .

Make check payable to: *Borough of Liberty*  
 Mail to: *2921 Liberty Way, McKeesport, PA 15133*  
 A \$30.00 fee will be assessed for any check returned from the bank for any reason.

Pennsylvania Act 7 of 2007 requires that the \$52 be deducted evenly from paychecks throughout the year. A worker who is paid weekly would see the tax deducted at the rate of \$1 a week; while someone who is paid bi-weekly would pay \$2 every pay.

Act 7 also provides for an upfront exemption when:

- Total earned income from all sources within Pittsburgh is less than \$12,000.
- On active duty.
- Employee is an honorably discharged veteran with 100% service-connected disability.

An annual upfront exemption certificate must be completed by the employee and submitted to their employer to qualify for the exemptions listed above. Employers must make upfront exemption forms readily available to employees at all times and provide new employees with the forms at the time of hiring.

Exemption Certificates can be downloaded at our web site: *www.libertyborough.com*

03000000000000000000000000000000002024