

BOARD OF SUPERVISORS  
TREDYFFRIN TOWNSHIP

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Website: [www.tredyffrin.org](http://www.tredyffrin.org)

Mimi Gleason  
*Township Manager*

Lamb McErlane PC  
*Township Solicitor*

To: Tredyffrin Township Employers and Business Owners

From: Timothy J. Klarich, Finance Director

Date: February 17, 2011

RE: 2011 Local Service Tax (LST) returns and 2011 EIT Tax Collector information

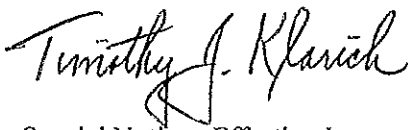
Please find enclosed your 2011 Local Service Tax (LST) return. The annual LST tax is \$52.00 for every person who works in Tredyffrin Township. Pursuant to Tredyffrin code and the Commonwealth of Pennsylvania law, each employer is required to withhold the LST tax on behalf of their employees. The employer must file and remit the LST taxes withheld to Tredyffrin Township on a quarterly basis (see the enclosed quarterly returns for payment due dates). Self-employed individuals are also required to file and pay the LST tax.

The employer should normally withhold a pro rata share of the total tax per year for each payroll period in which a person is engaged in an occupation. The pro rata share is determined by dividing the annual LST tax due (\$52.00) for each employee by the number of payroll periods established by the employer for the calendar year. The normal amount due per quarter for each employee would be \$13.00.

If an employee expects to earn less than \$12,000 in 2011, then the employee should complete an exemption certificate from the LST tax and submit the certificate to both the employer and Tredyffrin Township. The employer is required to withhold the LST tax from each employee unless an exemption certificate is completed and on file. In addition, each employer is required to pay the LST tax to Tredyffrin Township whether or not the LST tax was deducted from the compensation of each employee. If an employee has LST tax withheld during the year and does not exceed the annual \$12,000 compensation threshold, then the employee is eligible to receive a refund of all money withheld. The employee must file a Request for Refund form which can be obtained from the Tredyffrin Township website ([www.tredyffrin.org](http://www.tredyffrin.org)).

The quarterly Tredyffrin Township Local Services Tax returns and payments should be mailed to: **Tredyffrin Township, Lock Box # 7241, P.O. Box 8500, Philadelphia, PA 19178-7241**. If you have any questions, please call Ms. Beverly McNally (610-408-3611).

Thank you for your continued cooperation.



Special Notice: Effective January 1, 2011, employers in Chester County are now required to withhold the Local Earned Income Tax (EIT) from their employees. Tredyffrin Township does not have an EIT tax; however, you must now withhold the EIT tax for employees who live in communities that do. Chester County selected KEYSTONE Collections Group as the Tax Collector for the county. Please contact KEYSTONE Collections Group directly at (888) 328-0558 or (610) 269-4402 for questions about employer registration or employee withholding requirements. Also, enclosed is a memorandum prepared by the PICPA on this matter. Please call the PICPA 215-496-9272 for assistance.

TREDYFFRIN TOWNSHIP LOCAL SERVICES TAX RETURN		2011 FIRST QUARTER	
EMPLOYER'S RETURN		1. Total number reported:	
PAYABLE TO: TREDYFFRIN TOWNSHIP LOCKBOX #7241 P. O. BOX 8500 PHILADELPHIA PA 19178-7241		2. Gross amount of tax (line 1 x \$1 Per Week)	
		3. Penalty (10%) If paid after Apr 30, 2011	
		4. Interest (1% per month or part thereof)	
AUTHORIZED SIGNATURE _____ TITLE _____ DATE _____		5. TOTAL – including any penalty & interest due	
ACCOUNT NUMBER:		I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION HERIN CONTAINED IS TRUE AND CORRECT. PLEASE ATTACH LIST OF EMPLOYEES	
		<b>DUE ON OR BEFORE APRIL 30, 2011</b>	

TREDYFFRIN TOWNSHIP LOCAL SERVICES TAX RETURN		2011 SECOND QUARTER	
EMPLOYER'S RETURN		1. Total number reported:	
PAYABLE TO: TREDYFFRIN TOWNSHIP LOCKBOX #7241 P. O. BOX 8500 PHILADELPHIA PA 19178-7241		2. Gross amount of tax (line 1 x \$1 Per Week)	
		3. Penalty (10%) If paid after Jul 30, 2011	
		4. Interest (1% per month or part thereof)	
AUTHORIZED SIGNATURE _____ TITLE _____ DATE _____		5. TOTAL – including any penalty & interest due	
ACCOUNT NUMBER:		I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION HERIN CONTAINED IS TRUE AND CORRECT. PLEASE ATTACH LIST OF EMPLOYEES	
		<b>DUE ON OR BEFORE JULY 30, 2011</b>	

TREDYFFRIN TOWNSHIP LOCAL SERVICES TAX RETURN		2011 THIRD QUARTER	
EMPLOYER'S RETURN		1. Total number reported:	
PAYABLE TO: TREDYFFRIN TOWNSHIP LOCKBOX #7241 P. O. BOX 8500 PHILADELPHIA PA 19178-7241		2. Gross amount of tax (line 1 x \$1 Per Week)	
		3. Penalty (10%) If paid after Oct 30, 2011	
		4. Interest (1% per month or part thereof)	
AUTHORIZED SIGNATURE _____ TITLE _____ DATE _____		5. TOTAL – including any penalty & interest due	
ACCOUNT NUMBER:		I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION HERIN CONTAINED IS TRUE AND CORRECT. PLEASE ATTACH LIST OF EMPLOYEES	
		<b>DUE ON OR BEFORE OCT 30, 2011</b>	

TREDYFFRIN TOWNSHIP LOCAL SERVICES TAX RETURN		2011 FOURTH QUARTER	
EMPLOYER'S RETURN		1. Total number reported:	
PAYABLE TO: TREDYFFRIN TOWNSHIP LOCKBOX #7241 P. O. BOX 8500 PHILADELPHIA PA 19178-7241		2. Gross amount of tax (line 1 x \$1 Per Week)	
		3. Penalty (10%) if paid after Jan 30, 2012	
		4. Interest (1% per month or part thereof)	
AUTHORIZED SIGNATURE _____ TITLE _____ DATE _____		5. TOTAL – including any penalty & interest due	
ACCOUNT NUMBER:		I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION HERIN CONTAINED IS TRUE AND CORRECT.	
		<b>DUE ON OR BEFORE JAN 30, 2012</b>	