

SAMPLE

NOTICE TO EMPLOYEES **LOCAL SERVICES TAX**

DATE: December 15, 2009

TO: All employees

RE: Franklin Park Borough Local Services Tax

Local Services Tax Withholding:

Effective January 1, 2010, the Franklin Park Borough levied a \$52 Local Services Tax (LST). Beginning with the first pay in 2010, the LST will be deducted from your pay. The amount of the deduction will be \$52 divided by the number of pay periods in the year. An exemption from withholding may be allowed for the following reasons:

- 1.) If we are not your primary employer, **or**
- 2.) You have been honorably discharged from military service with a 100% service-connected disability, **or**
- 3.) You reasonably expect your total income in 2010 from all employers and self-employment **within Franklin Park Borough** will be less than \$12,000. *Note: This is a conditional upfront exemption only and we are required to complete a catch-up withholding the first pay date following the date we become aware your earnings will exceed \$12,000.*

If you are eligible for an exemption, you must complete the **Upfront Exemption Certificate** and submit it to the Payroll Department **and also** send a copy to the **Franklin Park Borough Tax Office**. The form is available in the Payroll Department or on the Franklin Park Borough website at www.franklinparkborough.us. We will withhold the LST until we have received and approved the Exemption Certificate.

Local Services Tax Refunds:

You may be eligible for a refund of **paid/withheld** Local Services Tax for any of the following reasons:

- 1.) Your actual total income in 2010 from all employers and self-employment within Franklin Park Borough was less than \$12,000.
- 2.) You had more than \$52 withheld for this tax.
- 3.) You have been honorably discharged from military service with a 100% service-connected disability.
- 4.) You are a reservist and you were called to active duty during 2010.

To obtain a refund of 2010 Local Services Tax, you will need to file a Refund Application with the Franklin Park Borough Tax Office. Refund Applications are available at the Tax Office or on the Franklin Park Borough website.

Franklin Park Borough Tax Office
2344 West Ingomar Road
Pittsburgh, PA 15237

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Fax: 412-366-4406
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Website: www.franklinparkborough.us