

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:

Amended Return ☐ (Written Request Required – See Section 604 of the Local Service Tax Regulations)

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

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: **TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH –**

Mail to: **CITY TREASURER LS-1 TAX - 414 GRANT ST - PITTSBURGH PA 15219-2476**

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.pittsburghpa.gov/finance

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Local Services Tax Codes

Raffaella Di Napoli



Local Services Tax Codes:

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"Code of Massachusetts regulations, 1991" ,1991 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 **Rates of Taxes on Services under the Goods and Services Tax Act, 2017 as on 1st April, 2022 with case laws.** K Hyder Vali M.A., LL.B.,2022-06-06 This Book Contains 6 Digits Service Account Codes SAC for all the Services Service wise Index to all the Services liable to Service Tax under GST Act 2017 Index to Explanatory Notes to the Scheme of Classification of Services Annexure Service Description Service Code Tariff Chapter Section Heading Group Published by the CBIC All Amendments made in respect of Entries and Rate of Taxes and Exemptions from July 2017 upto 1st April 2022 Meanings to all the words and definitions referred in Service Tax Notifications Case laws rendered by Hon ble Supreme Court and the Hon ble High Courts and various Advance Ruling Authorities AAR Appellate Advance Ruling Authorities AAAR from July 2017 upto 1st April 2022 Most useful to all the Tax Practitioners Chartered Accountants Bar and Bench GST Departmental Officers Service Providers as well throughout India **"Code of Massachusetts regulations, 1992"** ,1992 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 Federal Tax Regulations United States. Internal Revenue Service,1960 **"Code of Massachusetts regulations, 1989"** ,1989 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 "Code of Massachusetts regulations, 1990" ,1990 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 **Tax Incentives Targeted to Distressed Areas** United States. Congress. House. Committee on Ways and Means,1984 *Tax reform for fairness, simplicity, and economic growth* United States. Department of the Treasury. Office of the Secretary,1984 **Tax Reform for Fairness, Simplicity, and Economic Growth: Overview** United States. Department of the Treasury. Office of the Secretary,1984 "Code of Massachusetts regulations, 2015" ,2015 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 **"Code of Massachusetts regulations, 2001"** ,2001 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 **"Code of Massachusetts regulations, 2004"** ,2004 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 "Code of Massachusetts regulations, 1999" ,1999 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 "Code of Massachusetts regulations, 1994" ,1994 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 "Code

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