



# This Package Contains Important Township Business Tax Forms

**ZERO LST RETURNS CAN BE FILED ELECTONICALLY THROUGH THE TOWNSHIP'S WEBSITE [WWW.LOWERMERION.ORG](http://WWW.LOWERMERION.ORG)**

## Instructions for Filing Your LST Return

Exemption and Refund Forms Are Available Online at [www.lowermerion.org](http://www.lowermerion.org)

**THE LST TAX FORM IS SCANNABLE. PLEASE PRINT CLEARLY.**

### Frequently asked questions:

- **DO I WITHHOLD LST IF AN INDIVIDUAL EARNS LESS THAN \$12,000:** LST should be withheld from **ALL** employees/owners unless the individual has completed and filed an Annual Exemption Certificate to claim exemption from withholding for the current tax year.
- **NO ACCOUNT NUMBER?** Write "Applied For" in the account number box **AND** submit an Application for Business Privilege/Mercantile License Registration along with your return. The application for license is available online at [www.lowermerion.org](http://www.lowermerion.org). EIN numbers are not Township account numbers. **Returns submitted without an account number or completed application will be rejected and returned.**
- **DO I FILE THE REMAINING QUARTERLY RETURNS IF I PREVIOUSLY PAID IN FULL FOR THE YEAR?** No. It is not necessary to file "0" returns for later quarters if you have paid the full annual \$52 per person tax in a previous quarter. You would only file returns in later quarters if you have new hires.

### LST LINE INSTRUCTIONS

**Line 1** – Enter the total number of employees, owners, partners and/or shareholders working in the Township in this quarter.

**Line 2** – Complete Schedule A and enter the total tax due amount from Schedule A Employee List. If your return will be postmarked or filed in person prior to the due date on the return, stop here. Carry total to Line 5 and pay this amount.

#### **LATE FILERS ONLY - COMPLETE LINES 3 AND 4 TO COMPUTE PENALTY AND INTEREST DUE.**

**Line 3:** The late penalty is a flat 10% of the tax amount due. Multiply .10 by the amount on line 2.

**Line 4:** Interest is .015 X the number of months late measured from the due date of the return X the amount on line 2.

**Line 5:** Add lines 2, 3 and 4 and pay this amount.

### IMPORTANT NOTE ON SCHEDULE A: COLUMN B PAY PERIOD:

**You must use Pay Period Code N in column B of Schedule A if:**

- You are a business owner, sole proprietor, self employed individual, LLC Member or General Partner **OR** Your business (or an individual) does not have regular pay periods.

**You may choose to use Pay Period Code N in Column B of Schedule A and prepay the tax if:**

- LST tax is being paid directly by an employer and not withheld from employees.
- You are an employee paying LST tax for yourself.

**MAIL RETURNS AND OTHER FORMS TO THE ADDRESS AT THE TOP OF THE LST TAX FORM  
MAKE CHECKS PAYABLE TO "TREASURER, TOWNSHIP OF LOWER MERION"**

**Questions?** Go to [www.lowermerion.org](http://www.lowermerion.org), email [businesstax@lowermerion.org](mailto:businesstax@lowermerion.org) or call the Business Tax Hotline at 610-645-6142.