

CENTRAL TAX BUREAU OF PA, INC
20 EMERSON LN
STE 908
BRIDGEVILLE PA 15017-3498
20020124 2 2

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\$150172329398\$
ZINGARO'S ITALIAN STORE
439 RAILROAD ST
BRIDGEVILLE, PA 15017-2329

LINE 1 - STATE THE NUMBER OF PAYROLL PERIODS DURING THE FILING QUARTER.
LINE 2 - REPORT THE TOTAL AMOUNT OF LST BEING WITHHELD AND REMITTED WITH RETURN.
LINE 3 - STATE THE NUMBER OF EMPLOYEES LISTED ON RETURN.
LINE 4 - REPORT PENALTY REMITTED WITH RETURN.
LINE 5 - REPORT INTEREST REMITTED WITH RETURN.
LINE 6 - REPORT TOTAL AMOUNT REMITTED WITH RETURN.
LINE 7 - FILL IN IF RETURN IS LONGER THAN ONE PAGE.

GOING LEFT TO RIGHT, INCLUDE EXEMPT EMPLOYEES ALSO

LINE 8 - LIST NAME OF EMPLOYEE, LAST NAME FIRST.
LINE 9 - LIST SOCIAL SECURITY NUMBER OF EMPLOYEE.
LINE 10 - LIST HOME STREET ADDRESS OF EMPLOYEE (911 ADDRESS).
LINE 11 - LIST MUNICIPALITY (POLITICAL SUBDIVISION) OF RESIDENCE OF EACH EMPLOYEE.
LINE 12 - LIST ABBREVIATION OF STATE OF EMPLOYEE RESIDENCE.
LINE 13 - LIST POST OFFICE ZIP CODE OF EMPLOYEE.
LINE 14 - FOR AN EMPLOYEE WHO IS EXEMPT FROM PAYING THE TAX ENTER THE APPROPRIATE EXEMPTION CODE 'A' THROUGH 'E' AS SHOWN IN SECTION 2 BELOW.

LINE 15 - ENTER THE APPROPRIATE PAYROLL PERIOD WITHHOLDING CODE AS SET FORTH IN SECTION 5 BELOW AND AS SHOWN IN THE UPPER RIGHT HAND QUADRANT ON THE FRONT OF THE RETURN.
LINE 16 - THIS COLUMN IS TO BE COMPLETED ONLY IN THE CIRCUMSTANCES OF A "CATCH UP PROVISION" . SEE SECTION 5 BELOW. PLEASE STATE THE NUMBER OF PRIOR PERIODS FOR WHICH NO TAX WAS WITHHELD.

LINE 17 - RECORD THE NUMBER OF PAYROLL PERIODS DURING THE QUARTER FOR WHICH THE RETURN IS BEING FILED AND THE EMPLOYEE WORKED.

LINE 18 - ENTER THE TOTAL DOLLAR AMOUNT OF ALL TAX WITHHELD FOR THE EMPLOYEE FOR THE QUARTER. THIS AMOUNT EQUALS THE TOTAL OF THE NUMBER OF "CATCH UP PROVISION" PAYROLL PERIODS (COLUMN 16), PLUS THE NUMBER OF PAYROLL PERIODS DURING THE QUARTER THAT THE EMPLOYEE WORKED (COLUMN 17) MULTIPLIED BY THE APPLICABLE PAYROLL PERIOD TAX RATE (COLUMN 15).

SECTION 1 - GENERAL - THE LOCAL SERVICES TAX ("LST") IS LEVIED ON PERSONS WHO ENGAGE IN AN OCCUPATION WITHIN THE MUNICIPALITY SHOWN ON THE FRONT OF THIS RETURN. EMPLOYERS ARE REQUIRED TO WITHHOLD AND REMIT THE TAX AND FILE QUARTERLY RETURNS AS PROVIDED HEREIN.

SECTION 2 - EXEMPTIONS - CERTAIN PERSONS ARE EXEMPT FROM TAX: (A) PERSONS WITH ANNUAL EARNINGS EARNED WITHIN THE SHOWN MUNICIPALITY OF LESS THAN \$12,000, (B) CERTAIN SEVERELY DISABLED VETERANS, (C) CERTAIN U.S. RESERVISTS ON ACTIVE DUTY, AND (D) PERSONS WITH CONCURRENT EMPLOYMENT WHOSE PRIMARY EMPLOYMENT IS OUTSIDE OF THE SHOWN MUNICIPALITY AND WHO PAY THE EQUIVALENT TAX TO THE MUNICIPALITY IN WHICH THE PERSON IS PRIMARILY EMPLOYED. PERSONS WHO WISH TO CLAIM EXEMPTION MUST COMPLETE AND FILE AN EXEMPTION CERTIFICATE FORM ANNUALLY. FORMS ARE AVAILABLE FROM THE MUNICIPALITY, CENTAX OR THEIR EMPLOYER AND MUST BE FILED WITH THE MUNICIPALITY OR CENTAX AND THE EMPLOYER. EMPLOYERS MUST MAINTAIN ALL COMPLETED EXEMPTION CERTIFICATES. SEE MUNICIPAL LST REGULATIONS FOR INFORMATION ON WHO MAY CLAIM EXEMPTION. (E) EMPLOYEE IS EXEMPT FROM MUNICIPAL PORTION OF THE LST TAX BUT IS SUBJECT TO THE SCHOOL DISTRICT PORTION.

SECTION 3 - WHEN TO FILE RETURN AND REMIT TAX - EMPLOYERS MUST REMIT THE LST TAX ON OR BEFORE THE LAST DAY OF THE MONTH FOLLOWING THE END OF EACH QUARTER OF A CALENDAR YEAR AND FILE A QUARTERLY RETURN. RETURNS ARE DUE APRIL 30TH, JULY 31ST, OCTOBER 31ST AND JANUARY 31ST OF EACH CALENDAR YEAR.

SECTION 4 - RATE OF TAX - THE RATE OF TAX IS AS SHOWN ON THE TOP RIGHT QUADRANT OF THIS RETURN AND SHOULD BE ASSESSED ON A PRO-RATA BASIS DETERMINED BY DIVIDING THE COMBINED RATE OF LST LEVIED FOR THE CALENDAR YEAR BY THE NUMBER OF PAYROLL PERIODS ESTABLISHED BY THE EMPLOYER FOR THE CALENDAR YEAR. THE DATE OF PAY DETERMINES THE CALENDAR QUARTER IN WHICH A WEEK OR WEEKS ARE REPORTED.

SECTION 5 - WITHHOLDING AND PAYMENTS FOR VARIOUS PAY CYCLES - WITHHOLDING AND PAYMENTS OF THE LST MUST BE CONSISTENT WITH THE EMPLOYER'S ESTABLISHED PAYROLL SYSTEM AND THE AMOUNTS AND RATES ARE SHOWN ON THE FRONT OF THIS RETURN. USE THE CODES AS FOLLOWS TO INDICATE THE FREQUENCY OF PAY.

(W) - WEEKLY PAYROLL: 52 PAY PERIODS

(B) - BI-WEEKLY PAYROLL: 26 PAY PERIODS

(S) - SEMI - MONTHLY PAYROLL: 24 PAY PERIODS

(M) - MONTHLY PAYROLL: 12 PAY PERIODS

(O) - OTHER PAYROLL: IRREGULAR PAYROLL (SELF EMPLOYED AND EMPLOYMENT WITH UNUSUAL, PERIODIC, OR IRREGULAR PAY PERIODS). EMPLOYER MUST TREAT EACH CALANDAR QUARTER IN WHICH A WEEK OR WEEKS ARE REPORTED.

(C) - CATH UP PROVISION IF A PERSON CLAIMING AN EXEMPTION DOES EARN INCOME OR NET PROFITS OF AT LEAST \$12,000 IN THE MUNICIPALITY, OR IS OTHERWISE NO LONGER ELIGIBLE FOR EXEMPTION, HE/SHE MUST NOTIFY BOTH THE MUNICIPALITY AND HIS/HER EMPLOYER IMMEDIATELY, AT WHICH TIME THE AMOUNT OF TAX OWED FOR ALL PRIOR QUARTERS OF THE CURRENT CALENDAR YEAR WILL BE WITHHELD BY THE EMPLOYER AND REMITTED WITH THE RETURN. "SEE LINE 16 ABOVE"

SECTION 6 - FORMS AND INFORMATION - ADDITIONAL LST RETURN FORMS, EXEMPTION CERTIFICATE FORMS, COPIES OF MUNICIPALITY'S LST REGULATIONS AND COPIES OF THE MUNICIPALITY'S LST ORDINANCE ARE AVAILABLE FROM THE MUNICIPALITY OR CENTAX. IF YOU HAVE QUESTIONS, CONTACT YOUR LOCAL CENTAX OFFICE SHOWN ON THE FRONT OF THIS FORM.