

**LST
(Local Service Tax)**

**Due Dates:
April 30 – July 30 – October 30 – January 30**

- Required with each quarterly payment is a list of employees (last, first, middle initial) and tax that was withheld during the quarter.
- Attached is a spreadsheet that may be used, or you may provide with the payment your own spreadsheet.
- If an employee is exempt, an exemption certificate must be provided. Reasons for an exemption would include: anyone earning less than \$12,000 per year, an employee has paid in another municipality.
- Any person that makes less than \$12,000 per year and has had the LST tax deducted, may apply for a refund by using the forms provided. Proof of income is required.