

**APA'S GUIDE TO LOCAL PAYROLL TAXES  
TABLE OF CONTENTS**

**Section 1: Introduction to Local Payroll Taxes**

Different Types of Local Payroll Taxes . . . . . 1-1  
 Definitions of Resident and Nonresident . . . . . 1-1  
 Nexus . . . . . 1-1  
 Resources . . . . . 1-3  
 Obtaining Information From Localities Not Online . . . . . 1-3  
 Local Payroll Tax Requirements Chart . . . . . 1-4

**Section 2: Alabama**

City and County Occupational License Fees . . . . . 2-1  
     Fee Rate . . . . . 2-1  
     Exemptions . . . . . 2-2  
     Returns and Payments . . . . . 2-2  
     Penalties . . . . . 2-3  
     Recordkeeping . . . . . 2-3  
     Registration . . . . . 2-3  
     Contact Information . . . . . 2-3  
     Sources . . . . . 2-4  
 City and County Occupational License Fees . . . . . 2-6  
 Forms  
     Avenu Monthly Occupational Tax Return . . . . . 2-16  
     Occupational Withholding Tax Annual Reconciliation Report . . . . . 2-17

**Section 3: California**

Sacramento Business Operations Tax . . . . . 3-1  
     Tax Rate . . . . . 3-1  
     Exemptions . . . . . 3-3  
     Returns and Payments . . . . . 3-4  
     Penalties . . . . . 3-4  
     Recordkeeping . . . . . 3-4  
     Registration . . . . . 3-4  
     Contact Information . . . . . 3-5  
     Sources . . . . . 3-5  
 San Francisco Administrative Office Tax . . . . . 3-5  
     Tax Rate . . . . . 3-6  
     Exemptions . . . . . 3-6  
     Returns and Payments . . . . . 3-7  
     Penalties . . . . . 3-9  
     Recordkeeping . . . . . 3-9  
     Registration . . . . . 3-9  
     Contact Information . . . . . 3-11  
     Sources . . . . . 3-11

San Francisco Overpaid Executive Administrative Office Tax . . . . .	3-11
Tax Rate . . . . .	3-13
Exemptions . . . . .	3-13
Returns and Payments . . . . .	3-13
Penalties . . . . .	3-14
Recordkeeping . . . . .	3-14
Registration . . . . .	3-14
Contact Information . . . . .	3-14
Sources . . . . .	3-14
Forms	
<i>Sacramento</i>	
Business Operations Tax Application . . . . .	3-15
<i>San Francisco</i>	
Form ABT-2021, 2021 Annual Filing – Ceasing Business . . . . .	3-16
<b>Section 4: Colorado</b>	
Aurora Occupational Privilege Tax . . . . .	4-1
Tax Rate . . . . .	4-1
Exemptions . . . . .	4-1
Employees Working for More Than One Employer . . . . .	4-2
Returns and Payments . . . . .	4-2
Penalties . . . . .	4-2
Recordkeeping . . . . .	4-2
Registration . . . . .	4-3
Contact Information . . . . .	4-3
Sources . . . . .	4-3
Denver Occupational Privilege Tax . . . . .	4-4
Tax Rate . . . . .	4-4
Exemptions . . . . .	4-5
Employees Working for More Than One Employer . . . . .	4-5
Returns and Payments . . . . .	4-6
Penalties . . . . .	4-7
Recordkeeping . . . . .	4-7
Registration . . . . .	4-7
Contact Information . . . . .	4-7
Sources . . . . .	4-7
Glendale Occupational Privilege Tax . . . . .	4-8
Tax Rate . . . . .	4-8
Exemptions . . . . .	4-8
Employees Working for More Than One Employer . . . . .	4-9
Returns and Payments . . . . .	4-9
Penalties . . . . .	4-10
Recordkeeping . . . . .	4-10
Registration . . . . .	4-10
Contact Information . . . . .	4-10
Sources . . . . .	4-10

Greenwood Village Occupational Privilege Tax .....	4-11
Tax Rate .....	4-11
Exemptions .....	4-11
Employees Working for More Than One Employer .....	4-12
Returns and Payments .....	4-12
Penalties .....	4-13
Recordkeeping .....	4-13
Registration .....	4-13
Contact Information .....	4-14
Sources .....	4-14
Sheridan Occupational Privilege Tax .....	4-14
Tax Rate .....	4-15
Exemptions .....	4-15
Employees Working for More Than One Employer .....	4-15
Returns and Payments .....	4-15
Penalties .....	4-16
Recordkeeping .....	4-16
Registration .....	4-16
Contact Information .....	4-17
Sources .....	4-17
Forms	
<i>Aurora</i>	
WC/AOPT, Withholding Certificate – Aurora Occupational Privilege Tax .....	4-18
<i>Denver</i>	
Application for Denver Sales, Use, Lodger’s Tax License and/or Occupational Tax Registration . . .	4-19
TD 269, Withholding Certificate – Denver Occupational Privilege Tax .....	4-21
Denver Occupational Privilege Tax Return – Monthly .....	4-22
Denver Occupational Privilege Tax Return – Quarterly .....	4-23
Denver Occupational Privilege Tax Return – Annual .....	4-24
<i>Glendale</i>	
Business Registration and Retail Sales Tax Application .....	4-25
City of Glendale Occupational Privilege Tax Return (Monthly) .....	4-29
City of Glendale Occupational Privilege Tax Return (Quarterly) .....	4-30
City of Glendale Occupational Privilege Tax Return (Annually) .....	4-31
<i>Greenwood Village</i>	
Tax License Application .....	4-32
City of Greenwood Village Occupational Privilege Tax Return .....	4-34
<b>Section 5: Delaware</b>	
Wilmington Earned Income Tax .....	5-1
Tax Rate .....	5-2
Exemptions .....	5-2
Returns and Payments .....	5-5
Electronic Form W-2 Reporting .....	5-7
Penalties .....	5-7
Recordkeeping .....	5-7
Registration .....	5-8
Contact Information .....	5-8
Sources .....	5-8

Wilmington Business License Head Tax . . . . .	5-8
Tax Rate . . . . .	5-9
Exemptions . . . . .	5-9
Returns and Payments . . . . .	5-10
Penalties . . . . .	5-11
Recordkeeping . . . . .	5-11
Registration . . . . .	5-11
Contact Information . . . . .	5-12
Sources . . . . .	5-12
Forms	
Application for Earned Income Taxpayer Account . . . . .	5-13
Application for Business License . . . . .	5-14
WCWT-5, Application for Refund of Wilmington City Wage Tax . . . . .	5-17
<b>Section 6: Indiana</b>	
County Income Taxes . . . . .	6-1
Tax Rates . . . . .	6-3
Exemptions . . . . .	6-3
Returns and Payments . . . . .	6-3
Credit for Local Taxes Paid to Another State . . . . .	6-5
Reciprocity . . . . .	6-5
Penalties . . . . .	6-6
Recordkeeping . . . . .	6-6
Registration . . . . .	6-6
Contact Information . . . . .	6-6
Sources . . . . .	6-6
Forms	
Departmental Notice No. 1 . . . . .	6-8
WH-4, Employee's Withholding Exemption and County Status Certificate . . . . .	6-12
<b>Section 7: Kentucky</b>	
City and County Occupational License Taxes . . . . .	7-1
School District Occupational License Taxes . . . . .	7-2
Standardization of Definitions and Forms, Online Information . . . . .	7-2
Calculating the Tax . . . . .	7-3
Returns and Payments . . . . .	7-4
Penalties . . . . .	7-4
Recordkeeping . . . . .	7-5
Contact Information . . . . .	7-5
Sources . . . . .	7-5
Selected County Occupational License Taxes . . . . .	7-5
Boone County . . . . .	7-6
Tax Rate . . . . .	7-6
Exemptions . . . . .	7-6
Returns and Payments . . . . .	7-6
Penalties . . . . .	7-7
Registration . . . . .	7-7
Contact Information . . . . .	7-7
Sources . . . . .	7-7

Campbell County	7-7
Tax Rate	7-8
Exemptions	7-8
Returns and Payments	7-8
Penalties	7-9
Registration	7-9
Contact Information	7-9
Sources	7-9
Kenton County	7-10
Tax Rate	7-10
Returns and Payments	7-11
Penalties	7-11
Registration	7-11
Contact Information	7-12
Sources	7-12
Louisville and Jefferson County	7-12
Tax Rate	7-12
Exemptions	7-13
Returns and Payments	7-13
Electronic Form W-2 Reporting	7-15
Penalties	7-16
Registration	7-16
Contact Information	7-16
Sources	7-17
City, County, and School District Occupational License Taxes	7-17
Forms	
OL-S, Kentucky Local Standard Occupational License Fee Return	7-64
OL-D, Kentucky Dual District Occupational License Fee Return	7-70
<i>Boone County</i>	
Occupational License/Payroll Tax Application	7-76
1906, Quarterly Withholding Tax Return	7-78
1206, Annual Reconciliation Form	7-80
<i>Campbell County</i>	
Campbell County and Cities Occupational License Application	7-81
CC2, Employer's Quarterly Withholding Return	7-83
CC-AR, Annual Reconciliation of Payroll License Fees Withheld	7-88
<i>Kenton County</i>	
KC Form 1, Kenton County and Cities', Kentucky Occupational License Application	7-90
QCC1, Employee's Quarterly Withholding Form	7-92
KC-AR, Annual Reconciliation of Payroll License Fees Withheld	7-95
<i>Louisville and Jefferson County</i>	
Registration Application for Tax Account Number	7-97
W-1, Employer's Quarterly Return of Occupational License Fees Withheld	7-99
W-1D, Monthly Withholding Deposit Form	7-102
W-3, Annual Reconciliation of Employer's Quarterly Return of Occupational License Fees Withheld and Schedule of Employees' Wages	7-104

**Section 8: Maryland**

County and Baltimore City Income Taxes . . . . . 8-1

- Tax Rate . . . . . 8-2
- Maryland Income Tax Rates and Rate Brackets Chart . . . . . 8-3
- 2022 Maryland Percentage Method of Withholding Chart . . . . . 8-3
- Exemptions . . . . . 8-4
- Special Withholding Information for Singles and Students Only Chart . . . . . 8-4
- Returns and Payments . . . . . 8-5
- Electronic/Magnetic Media Form W-2 Reporting . . . . . 8-7
- Penalties . . . . . 8-7
- Recordkeeping . . . . . 8-8
- Registration . . . . . 8-8
- Contact Information . . . . . 8-8
- Sources . . . . . 8-8

Forms

- CRA, Combined Registration Application . . . . . 8-10
- MW507, Employee’s Maryland Withholding Exemption Certificate . . . . . 8-17
- MW508, Annual Employer Withholding Reconciliation Return . . . . . 8-19

**Section 9: Michigan**

City Income Taxes . . . . . 9-1

- Tax Rate . . . . . 9-2
- Exemptions . . . . . 9-4
- Returns and Payments . . . . . 9-5
- Penalties . . . . . 9-5
- Recordkeeping . . . . . 9-5
- Registration . . . . . 9-6
- Sources . . . . . 9-6
- City Income Taxes Under the Uniform Ordinance . . . . . 9-6

**Section 10: Missouri**

Kansas City Earnings Tax . . . . . 10-1

- Tax Rate . . . . . 10-1
- Returns and Payments . . . . . 10-2
- Electronic/Magnetic Media Form W-2 Reporting . . . . . 10-5
- Penalties . . . . . 10-5
- Recordkeeping . . . . . 10-6
- Registration . . . . . 10-6
- Contact Information . . . . . 10-7
- Sources . . . . . 10-7

St. Louis Earnings Tax . . . . . 10-7

- Tax Rate . . . . . 10-8
- Returns and Payments . . . . . 10-9
- Electronic/Magnetic Media Reporting . . . . . 10-11
- Penalties . . . . . 10-11
- Recordkeeping . . . . . 10-11
- Registration . . . . . 10-11
- Contact Information . . . . . 10-12
- Sources . . . . . 10-12

St. Louis Payroll Expense Tax . . . . .	10-12
Tax Rate . . . . .	10-13
Exemptions . . . . .	10-13
Returns and Payments . . . . .	10-14
Penalties . . . . .	10-15
Recordkeeping . . . . .	10-15
Registration . . . . .	10-15
Contact Information . . . . .	10-15
Sources . . . . .	10-15
Forms	
<i>Kansas City</i>	
RD-100, Registration Application . . . . .	10-16
RD-105, Annual Business License Application . . . . .	10-18
RD-110, Employer’s Quarterly Return of Earnings Withheld . . . . .	10-25
RD-130QM, Employer’s Quarter-Monthly Payment of Earnings Tax Withheld . . . . .	10-26
RD-130M, Employer’s Monthly Payment of Earnings Tax Withheld . . . . .	10-27
RD-113, Employer’s Annual Reconciliation of Earnings Tax Withheld . . . . .	10-28
Form RD-CLS, Notice To Close Account . . . . .	10-29
<i>St. Louis</i>	
E-9, Application for Earnings Tax Account . . . . .	10-30
W-10, Employer’s Quarterly Earnings Tax Return of Taxes Withheld . . . . .	10-31
P-10, Payroll Expense Tax – Quarterly Return . . . . .	10-31
W-11, Employer’s Monthly Deposit Form – Earnings Tax Withheld . . . . .	10-33
W-3, Earnings Tax Withholding Reconciliation . . . . .	10-34
E-1R, Individual Earnings Tax Refund Request . . . . .	10-35
<b>Section 11: New Jersey</b>	
Jersey City Payroll Tax . . . . .	11-1
Tax Rate . . . . .	11-1
Exemptions . . . . .	11-2
Returns and Payments . . . . .	11-2
Penalties . . . . .	11-3
Recordkeeping . . . . .	11-3
Registration . . . . .	11-3
Contact Information . . . . .	11-4
Sources . . . . .	11-4
Newark Payroll Tax . . . . .	11-4
Tax Rate . . . . .	11-5
Exemptions . . . . .	11-5
Returns and Payments . . . . .	11-5
Penalties . . . . .	11-6
Recordkeeping . . . . .	11-6
Registration . . . . .	11-6
Contact Information . . . . .	11-6
Sources . . . . .	11-6
New York-New Jersey Waterfront Commission Assessment . . . . .	11-7

Forms	
<i>Jersey City</i>	
Payroll Tax Registration and Return . . . . .	11-8
<i>Newark</i>	
Payroll Tax Registration Form . . . . .	11-10
Payroll Tax Statement . . . . .	11-11

**Section 12: New York**

New York City Resident Earnings Tax . . . . .	12-1
Tax Rate . . . . .	12-2
Yonkers Resident Tax Surcharge and Nonresident Earnings Tax . . . . .	12-3
Tax Rate . . . . .	12-5
Exemptions . . . . .	12-6
Returns and Payments . . . . .	12-7
Penalties . . . . .	12-8
Recordkeeping . . . . .	12-9
Registration . . . . .	12-10
Contact Information . . . . .	12-11
Sources . . . . .	12-11
Metropolitan Commuter Transportation Mobility Tax . . . . .	12-13
Tax Rate . . . . .	12-15
Computation of Tax for PEOs . . . . .	12-15
Exemptions . . . . .	12-16
Returns and Payments . . . . .	12-17
Penalties . . . . .	12-19
Recordkeeping . . . . .	12-19
Registration . . . . .	12-20
Contact Information . . . . .	12-20
Sources . . . . .	12-20
New York-New Jersey Waterfront Commission Assessment . . . . .	12-21
Assessment Rate . . . . .	12-22
Returns and Payments . . . . .	12-22
Penalties . . . . .	12-22
Recordkeeping . . . . .	12-22
Contact Information . . . . .	12-22
Sources . . . . .	12-22

Forms

*New York City and Yonkers*

NYS-100, New York State Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting . . . . .	12-23
IT-2104, Employee’s Withholding Allowance Certificate . . . . .	12-31
IT-2104.1, New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax . . . . .	12-39
IT-2104-E, Certificate of Exemption from Withholding . . . . .	12-41
NYS-1, Return of Tax Withheld . . . . .	12-43
NYS-45, Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return . . . . .	12-47



*Metropolitan Commuter Transportation Mobility Tax*

MTA-305, Employer's Quarterly Metropolitan Commuter Transportation

Mobility Tax Return ..... 12-54

**Section 13: Ohio**

Municipal Income Taxes ..... 13-1  
    Standardization ..... 13-2  
    Exemptions ..... 13-6  
    Tax Rate ..... 13-7  
    Tax Forms and Information ..... 13-11  
    Returns and Payments ..... 13-11  
    Penalties ..... 13-16  
    Recordkeeping ..... 13-17  
    Registration ..... 13-17  
    Contact Information ..... 13-18  
    Sources ..... 13-20  
School District Income Taxes ..... 13-20  
    Tax Rate ..... 13-24  
    Returns and Payments ..... 13-29  
    Electronic Form W-2 Reporting ..... 13-30  
    Penalties ..... 13-31  
    Recordkeeping ..... 13-31  
    Registration ..... 13-32  
    Contact Information ..... 13-33  
    Sources ..... 13-33

Forms

*Municipal Income Taxes*

48, RITA Business Registration Form ..... 13-34  
11, RITA Employer's Municipal Tax Withholding Statement ..... 13-36  
11A, RITA Amended Employer's Municipal Tax Withholding Statement ..... 13-43  
17, RITA Reconciliation of Income Tax Withheld and W-2 Transmittal ..... 13-45  
CCA Withholding and Business Registration ..... 13-48  
CCA-102, Employer's Return of Income Tax Withheld ..... 13-49  
CCA W-3, Reconciliation of City Income Tax Withheld and Transmittal of  
    Wage and Tax Statements ..... 13-51  
Columbus IT-47, Request for Municipal Income Tax Account ..... 13-55  
Columbus IT-11, Employer's Quarterly Return of City Tax Withheld ..... 13-57  
Columbus IT-15, Employer's Deposit of Income Tax Withheld ..... 13-60  
Columbus IT-13, Reconciliation of Quarterly Returns of Income Tax Withheld  
    From Wages ..... 13-62

*School District Income Taxes*

IT-1, Application for Registration as an Ohio Withholding Agent ..... 13-64  
IT-3, Transmittal of Wage and Tax Statements ..... 13-65  
IT-4, Employee's Withholding Exemption Certificate ..... 13-66

**Section 14: Oregon**

Statewide Transit Tax . . . . .	14-1
Canby Area Transit Tax . . . . .	14-1
Tax Rate . . . . .	14-2
Exemptions . . . . .	14-2
Returns and Payments . . . . .	14-3
Penalties . . . . .	14-3
Recordkeeping . . . . .	14-4
Registration . . . . .	14-4
Contact Information . . . . .	14-5
Sources . . . . .	14-5
Eugene Payroll Tax . . . . .	14-5
Tax Rate . . . . .	14-6
Exemptions . . . . .	14-8
Returns and Payments . . . . .	14-8
Penalties . . . . .	14-10
Recordkeeping . . . . .	14-10
Registration . . . . .	14-10
Contact Information . . . . .	14-11
Sources . . . . .	14-11
Lane Transit District Tax . . . . .	14-11
Tax Rate . . . . .	14-14
Exemptions . . . . .	14-14
Returns and Payments . . . . .	14-15
Penalties . . . . .	14-16
Recordkeeping . . . . .	14-16
Registration . . . . .	14-16
Contact Information . . . . .	14-17
Sources . . . . .	14-17
Multnomah County Income Tax . . . . .	14-17
Tax Rate . . . . .	14-18
Exemptions . . . . .	14-18
Returns and Payments . . . . .	14-19
Penalties . . . . .	14-19
Recordkeeping . . . . .	14-19
Registration . . . . .	14-20
Contact Information . . . . .	14-20
Sources . . . . .	14-20
Portland Metro Income Tax . . . . .	14-21
Tax Rate . . . . .	14-21
Exemptions . . . . .	14-22
Returns and Payments . . . . .	14-22
Penalties . . . . .	14-23
Recordkeeping . . . . .	14-23
Registration . . . . .	14-23
Contact Information . . . . .	14-24
Sources . . . . .	14-24

Sandy Transit Tax.....	14-24
Tax Rate.....	14-25
Exemptions.....	14-26
Returns and Payments.....	14-26
Penalties.....	14-27
Recordkeeping.....	14-27
Registration.....	14-27
Contact Information.....	14-28
Sources.....	14-28
South Clackamas Transit Tax.....	14-28
Tax Rate.....	14-29
Exemptions.....	14-30
Returns and Payments.....	14-30
Penalties.....	14-30
Recordkeeping.....	14-31
Registration.....	14-31
Contact Information.....	14-31
Sources.....	14-31
Tri-County Metropolitan Transportation District Tax.....	14-31
Tax Rate.....	14-34
Exemptions.....	14-34
Returns and Payments.....	14-35
Penalties.....	14-36
Recordkeeping.....	14-36
Registration.....	14-36
Contact Information.....	14-37
Sources.....	14-37
Wilsonville Transit Tax.....	14-38
Tax Rate.....	14-38
Exemptions.....	14-39
Returns and Payments.....	14-39
Penalties.....	14-40
Recordkeeping.....	14-40
Registration.....	14-40
Contact Information.....	14-41
Sources.....	14-41
Forms	
<i>Canby</i>	
Business License Application.....	14-42
Transit Tax Registration Form.....	14-46
Quarterly Payroll Tax Return.....	14-47
<i>Eugene</i>	
Form EUG-PY-1, Employer Payroll Tax Quarterly Return.....	14-49
Form EUG-PY-2, Employee Payroll Tax Quarterly Return.....	14-50
Form EUG-ED, Employee Payroll Tax Employee Detail Return.....	14-51
Form EUG-PY-V, Payroll Tax Payment Voucher.....	14-52
Form EUG-RTR, Employer Payroll Tax Quarterly Tax Return.....	14-53

*Lane and Tri-County*

150-211-055, Combined Employer’s Registration ..... 14-54  
150-211-156, Combined Payroll Tax Business Change in Status Form ..... 14-56

*Multnomah County*

Multnomah County Business Income Tax Registration Form ..... 14-58  
Form Metro/MultCo OPT, Employee Opt In/Out Form. .... 14-61  
Form WPFA-QR, Multnomah County Employer’s Withholding Quarterly Return ..... 14-64  
Form WIT-V, Multnomah County Preschool For All Employer’s Withholding Tax Payment  
Voucher and Instructions ..... 14-65

*Portland Metro*

Metro Supportive Housing Services Business Income Tax Employer’s Withholding  
Registration Form ..... 14-58  
Form Metro/MultCo OPT, Employee Opt In/Out Form. .... 14-61  
Form WSHS-QR, Metro Supportive Housing Services Personal Income Tax Employer’s  
Withholding Quarterly Return ..... 14-64  
Form WIT-V, Metro Supportive Housing Services Employer’s Withholding Tax Payment  
Voucher and Instructions. .... 14-65  
Form WSHS-QR, Employer’s Withholding Quarterly Return ..... 14-66

*Sandy*

Business License Application ..... 14-67  
Transit Tax Report ..... 14-71

*South Clackamas*

Quarterly Payroll Tax Report ..... 14-72

*Wilsonville*

Business License Application ..... 14-73  
Quarterly Payroll Tax Report ..... 14-77

**Section 15: Pennsylvania**

Introduction ..... 15-1  
Local Tax Register ..... 15-1  
Official Register ..... 15-2  
Real-time Register ..... 15-3  
Earned Income Tax ..... 15-4  
EIT Collection System Reform/Act 32 ..... 15-5  
    EIT Map With Tax Collection Districts. .... 15-7  
    Tax Rate. .... 15-9  
    Returns and Payments ..... 15-10  
    Penalties. .... 15-12  
    Recordkeeping. .... 15-12  
    Registration ..... 15-12  
    Contact Information ..... 15-12  
    Sources ..... 15-13  
Local Services Tax ..... 15-13  
    Tax Rate. .... 15-13  
    Exemptions ..... 15-15  
    Returns and Payments ..... 15-16  
    Penalties. .... 15-17  
    Recordkeeping. .... 15-17  
    Registration ..... 15-17  
    Contact Information ..... 15-17  
    Sources ..... 15-17

Philadelphia Wage Tax . . . . .	15-18
Tax Rate . . . . .	15-19
Exemptions . . . . .	15-19
Returns and Payments . . . . .	15-20
Electronic/Magnetic Media Form W-2 Reporting . . . . .	15-21
Earned Income Tax Credit Notice . . . . .	15-22
Reciprocity . . . . .	15-22
Penalties . . . . .	15-23
Recordkeeping . . . . .	15-23
Registration . . . . .	15-24
Contact Information . . . . .	15-24
Sources . . . . .	15-24
Pittsburgh . . . . .	15-24
City and School District Earned Income Taxes . . . . .	15-25
Tax Rate . . . . .	15-25
Returns and Payments . . . . .	15-25
Penalties . . . . .	15-26
Recordkeeping . . . . .	15-26
Registration . . . . .	15-26
Contact Information . . . . .	15-27
Sources . . . . .	15-27
Local Services Tax . . . . .	15-27
Tax Rate . . . . .	15-27
Exemptions . . . . .	15-27
Returns and Payments . . . . .	15-28
Penalties . . . . .	15-29
Recordkeeping . . . . .	15-29
Registration . . . . .	15-29
Contact Information . . . . .	15-29
Sources . . . . .	15-29
Payroll Expense Tax . . . . .	15-30
Tax Rate . . . . .	15-30
Calculating the Tax . . . . .	15-30
Exemptions . . . . .	15-31
Returns and Payments . . . . .	15-31
Penalties . . . . .	15-32
Recordkeeping . . . . .	15-32
Registration . . . . .	15-32
Contact Information . . . . .	15-32
Sources . . . . .	15-33
Nonresident Sports Facility Usage Fee . . . . .	15-33
Fee Rate . . . . .	15-34
Exemptions . . . . .	15-34
Returns and Payments . . . . .	15-34
Penalties . . . . .	15-35
Recordkeeping . . . . .	15-35
Registration . . . . .	15-35
Contact Information . . . . .	15-35
Sources . . . . .	15-35

Payroll Preparation Tax . . . . .	15-35
Hazleton Payroll Preparation Tax . . . . .	15-36
Tax Rate . . . . .	15-36
Calculating the Tax . . . . .	15-36
Exemptions . . . . .	15-36
Returns and Payments . . . . .	15-37
Penalties . . . . .	15-38
Recordkeeping . . . . .	15-38
Registration . . . . .	15-38
Contact Information . . . . .	15-38
Sources . . . . .	15-39
Scranton Payroll Preparation Tax . . . . .	15-39
Tax Rate . . . . .	15-40
Calculating the Tax . . . . .	15-40
Exemptions . . . . .	15-40
Returns and Payments . . . . .	15-41
Penalties . . . . .	15-41
Recordkeeping . . . . .	15-41
Registration . . . . .	15-42
Contact Information . . . . .	15-42
Sources . . . . .	15-42
Tax Collection Districts . . . . .	15-43
Forms	
Employer Registration – Local Earned Income Tax Withholding . . . . .	15-51
Residency Certification Form – Local Earned Income Tax Withholding . . . . .	15-53
Employer Quarterly Return – Local Earned Income Tax Withholding . . . . .	15-54
Notice of Intent to File Combined Returns and Make Combined Payments . . . . .	15-56
W-2R, Annual Reconciliation – Earned Income Tax Withheld From Wages . . . . .	15-57
Local Services Tax – Exemption Certificate . . . . .	15-58
Local Services Tax – Refund Application . . . . .	15-60
<i>Philadelphia</i>	
83-T-5, Application for Philadelphia Business Tax Account Number . . . . .	15-62
Annual Reconciliation of Employer Wage Tax . . . . .	15-65
<i>Pittsburgh</i>	
Employer Quarterly Return – Local Earned Income Tax Withholding . . . . .	15-66
W2-R Annual Reconciliation – Earned Income Tax Withheld From Wages . . . . .	15-68
Request for Permission to File a Combined Return of Local Earned Income Taxes With	
Jordan Tax Service, Inc. . . . .	15-69
Notice of Intention to File Combined Return of Local Earned Income Taxes . . . . .	15-70
Business Registration Form . . . . .	15-71
LS-1, Local Services Tax Quarterly . . . . .	15-74
City of Pittsburgh Local Services Tax – Exemption Certificate . . . . .	15-76
ET-1, Payroll Expense Tax . . . . .	15-78
UF-1, Non-Resident Sports Facility Usage Fee . . . . .	15-81
<i>Hazleton</i>	
City of Hazleton Business Renewal Application . . . . .	15-84
Payroll Preparation Tax Return . . . . .	15-86

*Scranton*

Application for Business License . . . . . 15-87  
Payroll Preparation Tax Return . . . . . 15-91

**Section 16: Washington**

Seattle Payroll Expense Tax . . . . . 16-1  
    Tax Rate . . . . . 16-2  
    Exemptions . . . . . 16-3  
    Returns and Payments . . . . . 16-3  
    Penalties . . . . . 16-3  
    Recordkeeping . . . . . 16-4  
    Registration . . . . . 16-4  
    Contact Information . . . . . 16-4  
    Sources . . . . . 16-4

Forms

*Seattle*

Application for Business License Tax Certificate . . . . . 16-5  
Payroll Expense Tax Return . . . . . 16-9

**Section 17: West Virginia**

Charleston City Service Fee . . . . . 17-1  
    Fee Rate . . . . . 17-1  
    Exemptions . . . . . 17-2  
    Employees Working for More Than One Employer . . . . . 17-2  
    Returns and Payments . . . . . 17-3  
    Penalties . . . . . 17-4  
    Recordkeeping . . . . . 17-4  
    Registration . . . . . 17-4  
    Contact Information . . . . . 17-4  
    Sources . . . . . 17-5  
Fairmont City Service Fee . . . . . 17-5  
    Fee Rate . . . . . 17-6  
    Exemptions . . . . . 17-6  
    Employees Working for More Than One Employer . . . . . 17-7  
    Returns and Payments . . . . . 17-7  
    Penalties . . . . . 17-7  
    Recordkeeping . . . . . 17-8  
    Registration . . . . . 17-8  
    Contact Information . . . . . 17-8  
    Sources . . . . . 17-8  
Huntington City Service Fee . . . . . 17-9  
    Fee Rate . . . . . 17-9  
    Exemptions . . . . . 17-9  
    Employees Working for More Than One Employer . . . . . 17-9  
    Returns and Payments . . . . . 17-10  
    Penalties . . . . . 17-10  
    Recordkeeping . . . . . 17-11  
    Registration . . . . . 17-11  
    Contact Information . . . . . 17-11  
    Sources . . . . . 17-12

Madison City Service Fee . . . . .	17-12
Fee Rate . . . . .	17-12
Employees Working for More Than One Employer . . . . .	17-13
Returns and Payments . . . . .	17-13
Penalties . . . . .	17-13
Recordkeeping . . . . .	17-13
Registration . . . . .	17-14
Contact Information . . . . .	17-14
Sources . . . . .	17-14
Montgomery City Service Fee . . . . .	17-14
Fee Rate . . . . .	17-14
Exemptions . . . . .	17-15
Employees Working for More Than One Employer . . . . .	17-15
Returns and Payments . . . . .	17-15
Penalties . . . . .	17-16
Recordkeeping . . . . .	17-16
Registration . . . . .	17-16
Contact Information . . . . .	17-16
Sources . . . . .	17-16
Morgantown City Service Fee . . . . .	17-16
Fee Rate . . . . .	17-17
Exemptions . . . . .	17-18
Employees Working for More Than One Employer . . . . .	17-18
Returns and Payments . . . . .	17-18
Penalties . . . . .	17-19
Recordkeeping . . . . .	17-19
Registration . . . . .	17-19
Contact Information . . . . .	17-19
Sources . . . . .	17-20
Parkersburg City Service Fee . . . . .	17-20
Fee Rate . . . . .	17-20
Exemptions . . . . .	17-20
Employees Working for More Than One Employer . . . . .	17-21
Returns and Payments . . . . .	17-21
Penalties . . . . .	17-21
Recordkeeping . . . . .	17-22
Registration . . . . .	17-22
Contact Information . . . . .	17-22
Sources . . . . .	17-22
Romney Annual City Service Fee . . . . .	17-22
Fee Rate . . . . .	17-23
Exemptions . . . . .	17-23
Employees Working for More Than One Employer . . . . .	17-24
Returns and Payments . . . . .	17-24
Penalties . . . . .	17-24
Recordkeeping . . . . .	17-24
Registration . . . . .	17-25
Contact Information . . . . .	17-25
Sources . . . . .	17-25



Weirton City Service Fee . . . . .	17-25
Fee Rate . . . . .	17-26
Exemptions . . . . .	17-26
Employees Working for More Than One Employer . . . . .	17-26
Returns and Payments . . . . .	17-26
Penalties . . . . .	17-27
Recordkeeping . . . . .	17-27
Registration . . . . .	17-27
Contact Information . . . . .	17-28
Sources . . . . .	17-28
Wheeling City Service Fee . . . . .	17-28
Fee Rate . . . . .	17-29
Exemptions . . . . .	17-29
Employees Working for More Than One Employer . . . . .	17-29
Returns and Payments . . . . .	17-29
Penalties . . . . .	17-30
Recordkeeping . . . . .	17-30
Registration . . . . .	17-30
Contact Information . . . . .	17-31
Sources . . . . .	17-31
Forms	
<i>Charleston</i>	
Business License Application . . . . .	17-32
CSF-2, City Service Fee Return . . . . .	17-38
CSF-4, Employer Worksheet . . . . .	17-40
CSF-1, Prior Payment Form . . . . .	17-41
CSF-4, Refund Claim Form . . . . .	17-42
<i>Fairmont</i>	
Business License Application . . . . .	17-43
SMC-01, Street Maintenance Charge Remittance Form . . . . .	17-45
SMC-02, Street Maintenance Charge Employer Worksheet . . . . .	17-46
SMC-03, Street Maintenance Charge Refund Claim Form . . . . .	17-47
SMC-04, Street Maintenance Charge Prior Payment Form . . . . .	17-48
SMC-05, Street Maintenance Charge Exemption Claim Form . . . . .	17-49
<i>Huntington</i>	
Business License Application . . . . .	17-51
City of Huntington Service Fee Remittance Form . . . . .	17-54
Employer Worksheet . . . . .	17-56
City Service Fee Employer Exemption Form . . . . .	17-58
<i>Madison</i>	
Business License Form – City of Madison . . . . .	17-59
CSF, Employer Worksheet . . . . .	17-60
<i>Montgomery</i>	
Application for Business License . . . . .	17-61
City Service Fee Return . . . . .	17-62
<i>Morgantown</i>	
Application for Municipal License . . . . .	17-63
MSF-1, Municipal Service Fee Form – Quarterly . . . . .	17-66
MSF-3, Prior Payment Form . . . . .	17-68
MSF-4, Refund Claim Form . . . . .	17-70

<i>Parkersburg</i>	
CSUF-2, City Service User Fee Remittance Form . . . . .	17-71
CSUF-4, City Service User Fee Employer Worksheet . . . . .	17-73
CSUF-1, Multiple Employer Verification Form . . . . .	17-74
CSUF-5, Refund Claim Form . . . . .	17-75
<i>Romney</i>	
Application for Business License . . . . .	17-76
RASF-1, Annual Service Fee Remittance Form . . . . .	17-77
RASF-3, Prior Payment Form . . . . .	17-79
<i>Weirton</i>	
Business License Application . . . . .	17-80
Report of Municipal Service Fee Withheld . . . . .	17-82
<i>Wheeling</i>	
Business License Application . . . . .	17-83
Form CSF-2, City Service Fee Return . . . . .	17-84
Form CSF-3, Employer Worksheet . . . . .	17-86
Form CSF-1, Prior Payment Form . . . . .	17-87
Form CSF-4, Refund Claim Form . . . . .	17-88

**Section 18: Local Payroll Taxes Authorized, But Not In Effect**

Local Payroll Taxes Authorized, But Not In Effect . . . . .	18-1
Arkansas: City and County Income Taxes . . . . .	18-1
Sources . . . . .	18-1
Oklahoma: City and Town Income Taxes . . . . .	18-1
Sources . . . . .	18-1
West Virginia: Pension Relief Municipal Occupational Tax . . . . .	18-1
Sources . . . . .	18-2