

Local Service Tax Allocation Schedule for Professional Employer Organization Form Instructions

This form is to be completed by the Professional Employer Organization and submitted on a quarterly basis with the Local Service Tax Return (LS-1). The PEO will list the number of employees for each client/subsidiary/company under the No. of Employees column and the amount that was remitted for all of the employees under Amount Remitted column for the quarter.

This form can be broken down into two sections (which are listed below) and will be described in more detail.

1. Professional Employer Organization Information Section.
2. Professional Employer Organization's Client/Subsidiary/Company Information.

City of Pittsburgh Department of Finance
414 Grant Street Pittsburgh, PA 15219
Assistance? Call: (412) 255-8822
Email: taxcompliance@pittsburghpa.gov Fax: (412) 255-6821

Local Services Tax Allocation Schedule for Professional Employer Organization Form
This form is to be completed by the PEO and submitted on a quarterly basis with the Local Service tax return. The PEO should list all of the information for their clients/subsidiaries/companies below. The number of employees for each client/subsidiary/company will be listed under the No. of Employees column and the amount that was remitted for all of the employees under Amount Remitted column. Add the subtotals in the Amount Remitted column to get the total on Line 13. Please ensure all information is filled out and signed. Incomplete forms will not be accepted.

1. Company EIN of Professional Employer Organization: XX-XXXXXXX

2. Company Name of Professional Employer Organization: PEO NAME

3. Tax Year: 2019

4. Quarter: 1st

5. Company Address of Professional Employer Organization: 414 GRANT STREET

6. Submitter's Name: JOHN SMITH

7. Phone Number: (412) 255-8822

8. Email: JOHNSMITH@GMAIL.COM

9. Submitter's Signature: I have examined this report and to the best of knowledge it is correct.

City: PITTSBURGH State: PA Zip Code: 15219

Section 1: The PEO will enter in the following information on the top portion of the form:

1. **EIN-** Enter the 9-digit Federal Tax ID number provided by the IRS for the PEO Company.
2. **PEO Company Name-** Enter the PEO Company Name.
3. **Tax Year-** Enter the tax year for which you are filing. This must correspond with the tax return you are submitting.
4. **Quarter-** Select the quarter for which you are submitting the allocation schedule form, e.g., 1st, 2nd, 3rd, or 4th quarter.
5. **PEO Company's Address-** Provide the address of your business location.
6. **Preparer's Name-** Enter the name of the person completing this form.
7. **Phone Number-** Enter the phone number of the preparer.
8. **Email-** Enter the email of the preparer.
9. **Preparer's Signature-** The preparer must sign this form certifying that all information provided is correct to the best of their knowledge.



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This form is to be completed by the PEO and submitted on a quarterly basis with the tax return. The PEO should list all of the information for their clients/subsidiaries/companies below. The number of employees for each client/subsidiary/company should be listed under the No. of Employees column and the amount that was remitted for all of the employees under Amount Remitted column. Add the subtotals in the Amount Remitted column to get the overall total on Line 13. Incomplete forms will not be accepted.

Company EIN of Professional Employer Organization XX-XXXXXXXX		Company Name of Professional Employer Organization PEO NAME		Tax Year 2019			
Company Address of Professional Employer Organization 414 Grant Street		Submitter's Name JOHN SMITH		Phone Number (412) 255-8822			
City Pittsburgh		State PA		Quarter 1st			
Zip Code 15219		Submitter's Signature: I have examined this report and to the best of my knowledge it is correct.					
1	2	3	4	5	6	7	8
Client/Subsidiary/Company Name	Client/Sub/Company EIN	No. of Employees	Amount Remitted	Contact Name	Street Address	Phone Number	Email Address
COMPANY 1	00-0000000	1	\$ 1.00	Joe Smith	414 Grant Street Pittsburgh PA 15219	(412) 255-8822	joesmith@pittsburghpa.gov
COMPANY 2	00-0000000	1	\$ 1.00	LINDA SUE	414 Grant Street Pittsburgh PA 15219	(412) 255-8822	LINDASUE@PITTSBURGHPA.GOV
COMPANY 3	00-0000000	2	\$ 2.00	JOHN SMITH	414 Grant Street Pittsburgh PA 15219	(412) 255-8822	JOHNSMITH@PITTSBURGHPA.GOV
COMPANY 4	00-0000000	10	\$ 50.00	LINDA SUE	414 Grant Street Pittsburgh PA 15219	(412) 255-8822	LINDASUE@PITTSBURGHPA.GOV
		5.	\$ 0.00				
		6.	\$ 0.00				
		7.	\$ 0.00				
		8.	\$ 0.00				
		9.	\$ 0.00				
		10.	\$ 0.00				
Subtotals for sub/ client/ company. Add all amounts on Lines 1 through 10 (if additional lines are needed, go to Page 2).		11.	14	\$ 54.00			
Enter the combined subtotals from Page 2 of Schedule continuation sheet, Line 30.		12.		\$ 0.00			
TOTALS		13.	14	\$54.00			

Section 2: The PEO will list their clients' information in the appropriate columns:

- 1. Client/Subsidiary/Company Name-** The PEO will list the names of the companies' in the first column. In the example above, the PEO listed the names of 4 companies.
- 2. Client/Subsidiary/Company EIN-** Enter the 9-digit Federal Tax ID number provided by the IRS for each of the companies.
- 3. No. of Employees-** The PEO will list the number of employees for each specific company. In the above example, Company 1 has 1 employee, Company 2 has 1 employee, Company 3 has 2 employees and Company 4 has 10 employees.
- 4. Amount Remitted-** Enter the total amount of tax remitted for the employee. In this example, Company 1 has remitted \$1 for 1 employee for the 1st quarter of 2019.
- 5. Contact Name-** Enter the name of the company contact or legal representative.
- 6. Street Address-** Enter the company street address. If a P.O. Box, provide the physical location address.
- 7. Phone Number-** Enter the company phone number and/or cell phone number.
- 8. Email Address-** Enter the company email address or legal representative's email address.

The Professional Employer Organization's Client/Subsidiary/Company Information continues onto page 2 if the PEO is reporting more than 10 clients/companies/subsidiaries. If the PEO is

filing for more than 26 clients/companies/subsidiaries, the PEO can complete and submit more than one Local Service Tax Allocation Schedule Form to account for all clients/companies/subsidiaries. **All allocation schedule forms must be submitted together with the Local Service Tax form.**

Client/Subsidiary/Company Name	Client/Sub/ Company EIN	No. of Employees	Amount Remitted	Contact Name	Street Address	Phone Number	Email Address
		14.					
		15.					
		16.					
		17.					
		18.					
		19.					
		20.					
		21.					
		22.					
		23.					
		24.					
		25.					
		26.					
		27.					
		28.					
		29.					
Subtotals for sub/ client/ company. Add all amounts on Lines 14 through 29. Include the subtotals from Line 30 on Line 12.		30.					

Page 2 of 2

After the PEO completes the Local Service Tax Allocation Schedule form, they can complete their Local Service Tax Return. In this example, the PEO is filing the tax return for a total of 14 employees from 4 different companies. The total No. of Employees is found on Line 13.

Client/Subsidiary/Company Name	Client/Sub/ Company EIN	No. of Employees	Amount Remitted
COMPANY 1	00-0000000	1	\$ 1.00
COMPANY 2	00-0000000	1	\$ 1.00
COMPANY 3	00-0000000	2	\$ 2.00
COMPANY 4	00-0000000	10	\$ 50.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
Subtotals for sub/ client/ company. Add all amounts on Lines 1 through 10 (if additional lines are needed, go to Page 2).		11.	14 \$ 54.00
Enter the combined subtotals from Page 2 of Schedule continuation sheet, Line 30.		12.	\$ 0.00
TOTALS		13.	14 \$54.00

This total will be written on Line 1 of the 2019 1st quarter tax return. See example below.

LS-1 2019 LOCAL SERVICES TAX QUARTERLY
 For Employers & Self-Employed Individuals
 City of Pittsburgh

CFD

Rev 09/18

CITY ID	FEDERAL ID
TAX PERIOD	QUARTER

Due on or before

Amended Return () Tax Return No Longer Needed ()
 Complete Discontinuation Form

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

Make name/address corrections above
USE BLACK INK ONLY ON THIS FORM

1. NUMBER OF EMPLOYEES REPORTED This includes employees, sole proprietor and partners.	14
2. AMOUNT DUE	\$54.00
3. INTEREST AND PENALTY IS 6% PER MONTH, IF APPLICABLE Interest per Month 1% (0.01) Penalty per Month 5% (0.05) (Maximum 50%)	0
4. TOTAL PAYMENT THIS QUARTER - ADD LINES 2 & 3	\$54.00

Next, the PEO will enter the total amount remitted from each employee and report this on line 2 of the LS-1 Tax Form. The total amount due is found on Line 13 of the Local Service Tax Allocation Schedule form.

Client/Subsidiary/Company Name	Client/Sub/Company EIN	No. of Employees	Amount Remitted
COMPANY 1	00-0000000	1	\$ 1.00
COMPANY 2	00-0000000	1	\$ 1.00
COMPANY 3	00-0000000	2	\$ 2.00
COMPANY 4	00-0000000	10	\$ 50.00
		5.	\$ 0.00
		6.	\$ 0.00
		7.	\$ 0.00
		8.	\$ 0.00
		9.	\$ 0.00
		10.	\$ 0.00
Subtotals for sub/ client/ company. Add all amounts on Lines 1 through 10 (if additional lines are needed, go to Page 2).			11. 14 \$ 54.00
Enter the combined subtotals from Page 2 of Schedule continuation sheet, Line 30.			12. \$ 0.00
TOTALS			13. 14 \$54.00

The Total Amount Remitted will then be entered on the LS-1 2019 1st quarter return on Line 2. See example below.

LS-1 2019

CFD

LOCAL SERVICES TAX QUARTERLY

For Employers & Self-Employed Individuals
City of Pittsburgh

Rev 09/18

CITY ID	FEDERAL ID
TAX PERIOD	QUARTER

Due on or before

Amended Return ()	Tax Return No Longer Needed () Complete Discontinuation Form
SIGNATURE _____	
TITLE _____	DATE _____
PHONE _____	
E-MAIL ADDRESS _____	
PREPARER'S NAME _____	
PREPARER'S PHONE _____	
<small>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.</small>	
OMISSION OF THE ABOVE APPLICABLE INFORMATION CONSTITUTES AN INCOMPLETE RETURN	

Make name/address corrections above

USE BLACK INK ONLY ON THIS FORM

1. NUMBER OF EMPLOYEES REPORTED This includes employees, sole proprietor and partners.	14
2. AMOUNT DUE	\$54.00
3. INTEREST AND PENALTY IS 6% PER MONTH, IF APPLICABLE Interest per Month 1% (0.01) Penalty per Month 5% (0.05) (Maximum 50%)	0
4. TOTAL PAYMENT THIS QUARTER - ADD LINES 2 & 3	\$54.00

The total amount of tax due is \$54.00. The tax return must be postmarked on or before the respective due date. Any return received after its due date is subject to interest and penalty. The tax return as well as the Local Service Tax Allocation Schedule form shall be submitted together to the City of Pittsburgh.