

TO REGISTER A NEW BUSINESS ENTITY & ELIMINATE DELAYS OR THE ASSESSMENT OF PENALTIES

Use these instructions for completing this form. For assistance, change of status or to request forms; call **412-255-2543**.

1. **FEDERAL IDENTIFICATION NUMBER** - Enter Federal Employer Identification Number assigned to you by the Internal Revenue Service. Enter "APPLIED FOR" if business has not yet received one, include explanation.
2. **SOCIAL SECURITY NUMBER** – Enter the Owner's or Primary Partner's Social Security Number. See Item 16 for Partnerships and S-Corporations.
3. **LEGAL NAME** – Enter legal name of business. To properly identify business type, see instructions for Item 9 below.
INDIVIDUALS – Entrepreneurs or sole proprietors, enter first, middle and last name.
PARTNERSHIPS – Enter first, middle and last name.
CORPORATIONS – Enter legal corporate name registered from home state or Federal Government.
4. **TRADE NAME** – If business trades as a name other than Legal Name, enter the "Trade Name".
5. **BUSINESS PHONE NUMBER** – Enter Pittsburgh area daytime telephone number.
6. **HOME PHONE NUMBER** – Enter home office telephone number or sole proprietor's home telephone number.
7. **PRIMARY BUSINESS ADDRESS** – Enter the office address where tax returns will be received, to be filed and paid. For PO BOX include street address also.
8. **PITTSBURGH AREA ADDRESS** – The Department of Finance requires knowledge of all local Pittsburgh addresses, which this business operates. If more than one (1), include addendum.
9. **TYPE OF BUSINESS**
INDIVIDUAL – Business is not a corporation and not a legal partnership.
CORPORATION – Incorporated businesses are legal corporations that file with state and federal agencies.
PARTNERSHIP – Legal partnership must have a Federal Employer Identification Number (FIN). Agreed partners may be registered with the City of Pittsburgh.
10. **DETAIL BUSINESS DESCRIPTION** – Indicate the nature of the business, specific product(s), services provided, purpose, etc. Tax liabilities will be determined according to the type of business being registered.
11. **BUSINESS START DATE** – Enter the date when business first commenced operations.
12. **DATE STARTED IN PITTSBURGH** – Enter the date when business commenced operations **in the City of Pittsburgh**.
13. **EMPLOYMENT OF CITY OF PITTSBURGH RESIDENTS** – Residency verification and Wage Tax withholding questions can be addressed by Taxpayer Services at 412-255-8821.
14. **DATE TAXES WERE WITHHELD** – Enter only dates that withholdings began or are expected to begin.
15. **TAX LIABILITIES**

WAGE TAX	Employers doing business in Pittsburgh are required to collect the City and/or School District of Pittsburgh Tax on wages from residents and also non-residents who fail to file a certificate indicating payment at residence. Non-Pennsylvania residents employed in the City of Pittsburgh are liable for 1% City Earned Income Tax.
LOCAL SERVICES TAX	(Formally the Emergency and Municipal Services Tax) – See LST Regulations for exemptions. All persons engaged in an occupation in the City of Pittsburgh are subject to pay this tax.
PAYROLL EXPENSE TAX	Every employer doing business in the City of Pittsburgh is required to pay a Payroll Tax on the payroll expense of employees and of net distribution from self-employed individuals, members of partnerships, associations, joint ventures or other entities who perform work or provide services within the City of Pittsburgh. The ordinance imposes a Payroll Tax on all persons that engage, hire, employ or contract with one or more individuals, as employees, to perform work or render services within the City of Pittsburgh.
NET PROFIT TAX	Self-employed individuals, partnerships, unincorporated businesses owned by residents of the City and/or School District of Pittsburgh (includes Mt. Oliver borough) and non-residents who fail to file an exemption certificate indicating payment at residence tax collector are required to pay a tax on the net profit. Non-Pennsylvania residents who own a business in the City of Pittsburgh are liable for a one-percent (1%) Net Profit tax.
MERCANTILE/TAX LICENSE	ELIMINATED IN 2005
BUSINESS PRIVILEGE TAX	All persons, partnerships, associations, and corporations carrying on business activity <u>within</u> the City of Pittsburgh, for profit, non-profit gain or otherwise, are required to pay tax on the gross receipts. Not included: wholesale vending of goods, wares or merchandise sold, wage/salary or activities of a non-profit organization.
INSTITUTION SERVICE PRIVILEGE TAX	Entities engaged in service in the medical, education, social, recreational, vocational or any other type of service where there is a charge collected, except elementary and secondary schools, are required to pay gross receipts. Exception is receipts from the sale of food, drink or merchandise.
AMUSEMENT TAX	All places of amusement and all producers of amusements are required to collect the tax from the patrons and remit the collected taxes to the City of Pittsburgh.
PARKING TAX	All persons, non-profits or otherwise within the City of Pittsburgh who park or store motor vehicles for a consideration are required to register and collect the Parking Tax from the patrons.

16. **OWNER, PARTNERS OR OFFICERS** – For individuals, Partnerships and S-Corporations, list the name, address and Social Security Number of the owner, all partners and/or responsible officers. Attach addendum if necessary. For Corporations, list name and address of responsible officer. Limited Liability Company must list member(s).
17. **SIGNATURE, TITLE AND DATE** – Please sign, title and date the form.
18. **Return to: REGISTRATION, CITY OF PITTSBURGH, 414 GRANT ST RM 207, PITTSBURGH PA 15219-2476**