

BP 2009

CFD

BUSINESS PRIVILEGE TAX

CITY OF PITTSBURGH

Rev 09/08

CITY ID	FEDERAL ID
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DUE ON OR BEFORE APRIL 15, 2009

Amended Return () Tax Return No Longer Needed ()
See Section "E"

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

SECTION A	COMPUTATION OF TAX LIABILITY	MUST COMPLETE SECTION B BELOW	GENERAL INSTRUCTIONS-SEE PAGE 3
	1. GROSS REVENUE	2. EXEMPTIONS AND EXCLUSIONS	3. NET TAXABLE REVENUE
A SERVICES	1A	2A	3A
B COMMISSIONS	1B	2B	3B
C RENTALS	1C	2C	3C
D OTHER-Explain	1D	2D	3D
4. NET TAXABLE REVENUE - ADD 3A THROUGH 3D	Include tax schedule(s) exclusions deducted from gross revenue. If net taxable revenue is a negative number, enter zero.		4.
5. TAX DUE - LINE 4 MULTIPLIED BY 1 MILL (0.001)	1 mill equals \$1.00 per \$1000.00		5.
6. CITY OF PITTSBURGH LOCAL SERVICES TAX	NOT APPLICABLE FOR 2009 - ENTER ZERO		6.
7. PAYMENTS OR CREDITS - Attach explanation			7.
8. TOTAL CREDITS AND PAYMENTS - ADD LINE 6 AND LINE 7			8.
9. IF LINE 5 IS GREATER THAN LINE 8 - LINE 5 MINUS LINE 8	Amounts of \$2.00 or less are not due. ENTER AMOUNT OWED		9.
10. IF LINE 8 IS GREATER THAN LINE 5 - LINE 8 MINUS LINE 5	Amounts of \$2.00 or less are not refundable. CHECK ONE () Refund or Credit () Must attach appropriate schedules. ENTER AMOUNT OVERPAID		10.
11. PENALTY AND INTEREST 1.5% PER MONTH	Penalty is 0.5% (0.005) and Interest is 1% (0.01) Payments made after the due date must include penalty and interest for each month(s) that payment is late.		11.
12. TOTAL AMOUNT DUE - ADD LINE 9 AND LINE 11	Make check payable to: TREASURER, CITY OF PITTSBURGH - DO NOT SEND CASH Mail to: BP-PAYMENT ENCLOSED - PO BOX 642602 - PITTSBURGH PA 15264-2602 A \$30.00 fee will be assessed for any check returned from the bank for any reason.		12.
SECTION B	REASON FOR EXEMPTIONS AND EXCLUSIONS, MUST INCLUDE SCHEDULE C AND/OR SCHEDULE E		AMOUNT
CITY ORDINANCE #6 OF 1996 EXEMPTION		\$20,000.00	
Interstate Transaction (include itemized breakdown)			
Manufacturing _____ Pennsylvania Sales Tax _____		TOTAL	
Receipts that would have been subject to the Mercantile Tax			
Receipts not attributable and not allocable to a Pittsburgh business (include breakdown) and list address			
Other Exemption & Exclusions - Be specific - Attach additional sheets if necessary			

TOTAL _____ . _____

SECTION C ALL TAXPAYERS MUST COMPLETE THIS SECTION

BUSINESS OPERATED AS: INDIVIDUAL S-CORPORATION ASSOCIATION NON-PROFIT CORPORATION

CHECK ONE PARTNERSHIP or Limited Liability Company- PARTNERSHIP
 CORPORATION or Limited Liability Company- CORPORATION
 OTHER IF PENNSYLVANIA CORPORATION DATE OF CHARTER: _____

TAXPAYER IS A : RESIDENT NON-RESIDENT OF PITTSBURGH

LIST EACH PLACE OF BUSINESS FOR WHICH THE GROSS VOLUME IS INCLUDED IN THIS RETURN INCLUDE RIDER, IF ADDITIONAL SPACE IS NEEDED	
NAME	ADDRESS
INCORPORATED BUSINESS, LIST NAMES AND ADDRESSES OF OFFICERS INCLUDE RIDER, IF ADDITIONAL SPACE IS NEEDED	
NAME	ADDRESS

SECTION D HOW TO REPORT GROSS REVENUE

If business was operated for the entire previous calendar year, report the total gross revenue of that year on page one.

NEW BUSINESSES:

In the **FIRST** year of operation, indicate starting date here: ____/____/____ and first month's gross revenue here: \$ _____. Multiply the first month's gross revenue by the number of months, including any fraction thereof; from the starting date to December 31. The product of this calculation (first month's revenue multiplied by the number of months and fraction of a month from the starting date to December 31) is to be reported on page one.

In the **SECOND** year of operation, calculate tax by multiplying the **same first month's** volume of business by twelve (12). Enter the result of this calculation on page one.

If the business is temporary or seasonal (less than sixty- (60) days' duration), the actual gross revenue realized during the entire period of operation is to be reported on page one. Such seasonal and temporary businesses are required to file this return within seven (7) days of the termination of the business or business activity.

SECTION E IF THERE WAS A CHANGE FROM LAST YEAR, COMPLETE THIS SECTION

If tax return is not needed next year, enter reason _____.

Have you discontinued your business or relocated outside the City of Pittsburgh?

If **YES**, a **BUSINESS DISCONTINUATION FORM** must be completed and returned for processing.

Form(s) can be downloaded at www.city.pittsburgh.pa.us/finance or call **412-255-2510** to request the form.

Name of New Owner _____

Account Number of New Owner (If known) _____

Address _____

Unincorporated business, please give residence address of owner(s) _____

SPECIAL NOTICE: Internal Revenue Service (IRS) federal filing information has been made available to the City of Pittsburgh, Finance Department, and may be used to compare tax returns.

THIS RETURN MUST BE FILED WITH THE TREASURER, CITY OF PITTSBURGH, ON OR BEFORE THE DATE INDICATED, WITH REMITTANCE IN FULL FOR AMOUNT OF TAXES TO AVOID THE IMPOSITION OF PENALTIES AND INTEREST. FAILURE TO FILE IN A COMPLETE AND TIMELY FASHION MAY RESULT IN LEGAL ACTION BY THE TREASURER'S OFFICE. Any forms that are received where the business is not registered and a registration form has not been included or where the tax form is filled out improperly; the tax form may be returned to the taxpayer. Penalty and interest will accrue until the form is completed and properly returned. The U.S. Postal Service Postmark is the only proof of timely filing accepted.

Pursuant to the Acts of Assembly No. 320 approved June 20, 1947, No. 374, approved May 12, 1949, No. 508, approved August 24, 1961, and No. 511, approved December 31, 1965, the City of Pittsburgh Home Rule Charter, the Pittsburgh Code and any and all amendments or subsequent re-enactments of any of the foregoing, this return is made of the total and taxable volume of business for the period indicated.

The Pittsburgh Code imposes a tax rate of one mill (0.001) on each dollar of volume of the gross annual revenue of any person, partnership, association, corporation, s-corporation or any combination of persons, resident or non-resident, for the privilege of carrying on or exercising within the City of Pittsburgh or attributable thereto, whether for gain or profit or otherwise, any trade or business, including but not limited to financial business, profession, vocation, service, construction, communication or commercial activity, on and after February 1, 1969.

If you have not previously registered with the City of Pittsburgh, form(s) can be downloaded at www.city.pittsburgh.pa.us/finance or phone **412-255-2543** to request the New Business Registration form. Until you receive an official City account number your return cannot be processed and payments made cannot be applied.

The tax is based on gross revenue, without deduction therefrom for the cost of property sold, materials used, labor, service or other cost, interest or discount paid, or any other expense. Does not apply to wholesale vending of goods, wares or merchandise, employment for wage or salary, activities of a non-profit organization. Persons subject to the Mercantile Tax or Institution and Service Privilege Tax are not liable for the Business Privilege Tax on that part of the business so taxable.

- A business subject to the School Mercantile Tax but exempt from the City Mercantile Tax is required to file a City of Pittsburgh Business Tax Return.
- Dealers and Brokers in money credits, commercial paper, bonds, notes, securities, stocks and monetary metals, Factors, Commission Merchants and holding companies are subject to the tax.
- Persons engaged in a business, which is part taxable and part non-taxable, must file a return for the taxable part.

GENERAL INSTRUCTIONS

SECTION A - COMPUTATION OF TAX LIABILITY

LINES 1A-D Fill in Gross Revenue amounts per business type. **Example:** \$500.00 for Services in 1A and \$1,600.00 for Commissions in 1B. If reporting revenue in 1D, explain the other source of revenue.

LINES 2A-D Fill in Exemptions and Exclusions per business type. **Example:** \$50.00 for Services in 2A and \$100.00 for Commissions in 2B.

- **COMMON EXCLUSIONS:** Receipts attributable to a bona fide out of City office; that portion of receipts attributable to interstate commerce; taxes collected as agent for a governmental body, any aspect of a business which is specifically exempted or excluded by law. Business engaged in manufacturing may exclude from this tax that portion of their receipts attributable to the manufacturing activity.
- **CITY ORDINANCE #6 OF 1996 DETAILING EXEMPTION ON GROSS ANNUAL RECEIPTS -** Who qualifies for the exemption? Individuals, married couples jointly in business, partnerships and corporations are entitled to **ONE** exemption from gross receipts. If you file more than one Business Privilege Tax return, you may take the exemption against **ONLY ONE** of those returns. Enter the per ordinance exemption amount in the exemptions and exclusions column. Subtract this amount from gross revenue to obtain the taxable revenue. If taxable revenue is less than zero, then the tax due is zero.
- **EXEMPTION OF \$10,000.00** for the 1996 business privilege tax return due in 1996.
- **EXEMPTION OF \$20,000.00** for the 1997 business privilege tax return and each return thereafter, due in the current year.

YOU MUST FILE A BUSINESS PRIVILEGE TAX RETURN TO CLAIM THE EXEMPTION.

LINES 3A-D Calculate net taxable revenue by subtracting Exemptions and Exclusions from Gross Revenue per business type. **Example:** Net Taxable Revenue for Services is 1A (\$500.00) minus 2A (\$50.00), which equals 3A (\$450.00). Net Taxable Revenue for Commissions is 1B minus 2B, which equals 3B (\$1,500.00). Follow the example and calculate (3C) and (3D) and use the same procedure for all types of businesses for which you are responsible.

LINE 4 Add the sum of lines 3A through 3D. **Example:** Net Taxable Revenue equals \$1,950.00. (In this example both Rentals and Other Revenue equaled zero).

LINE 5 Calculate the tax due. **Example:** Line 4 equals \$1,950.00 multiplied by 2 mills (0.002), which equals tax due of \$3.90 (no City ordinance exemption was taken). If the City ordinance exemption was taken, the tax due would be zero.

LINE 6 City of Pittsburgh Occupation Tax is not applicable for 2005 Business Privilege deduction, enter zero.

LINES 7-12 After completing lines 1 through 12, remit a check made payable to: **TREASURER, CITY OF PITTSBURGH** on or before the return due date indicated on the top of the first page. Make sure your **ACCOUNT NUMBER** is on the check. Payments made after the due date must include penalty and interest rates (line 11). Make sure you sign and date the return. Failure to do so may cause a delay in processing.

LOCAL TAX LAWS DO NOT PROVIDE FOR AN EXTENSION OF TIME TO FILE

SECTION B - EXEMPTIONS AND EXCLUSIONS

The details of any exemptions or exclusions for purposes of calculating taxable gross revenue must be entered in this section. Attach all necessary proof: documents, forms and schedules for your exemptions (if applicable), simply filling in the dollar amount is not adequate. Failure to adequately explain an exemption or exclusion may result in a billing for additional tax. You must provide the addresses of those locations for which you are claiming an exemption or exclusion.

CITY ORDINANCE #6 OF 1996 DETAILING EXEMPTION ON GROSS ANNUAL RECEIPTS - Who qualifies for the exemption? Individuals, married couples jointly in business, partnerships and corporations are entitled to **ONE** exemption from gross receipts. If you file more than one Business Privilege Tax return, you may take the exemption against **ONLY ONE** of those returns.

- Enter the per ordinance exemption amount in the exemptions and exclusions column. Subtract this amount from gross revenue to obtain the taxable revenue. If taxable revenue is less than zero, then the tax due is zero.
- **EXEMPTION OF \$20,000.00** for the 1997 business privilege tax return (and thereafter, unless legislation is amended), due in the current year.

SECTION C- ALL TAXPAYERS MUST COMPLETE THIS SECTION

Required information.

SECTION D- HOW TO REPORT GROSS REVENUE

If this business was started during the current year or in the preceding year consult the formula in this section to arrive at the taxable gross revenue. If this is a temporary or seasonal business consult this section.

SECTION E- F THERE WAS A CHANGE FROM LAST YEAR, COMPLETE THIS SECTION

If there is any change in the nature of your business, complete this section by filling in the pertinent information.

FOR ASSISTANCE WITH THIS FORM, PLEASE CALL 412-255-2508

Mail completed return to: TREASURER, CITY OF PITTSBURGH

WRITE CITY ACCOUNT NUMBER ON CHECK

BP – TAX DUE – PAYMENT ENCLOSED TREASURER CITY OF PITTSBURGH PO BOX 642602 PITTSBURGH PA 15264-2602	BP- NO TAX DUE TREASURER CITY OF PITTSBURGH 414 GRANT ST PITTSBURGH PA 15219-2476
BP – REFUND DUE TREASURER CITY OF PITTSBURGH PO BOX 642650 PITTSBURGH PA 15264-2650	BP- TAX DUE – NO PAYMENT ENCLOSED TREASURER CITY OF PITTSBURGH 414 GRANT ST PITTSBURGH PA 15219-2476