

CITY OF PITTSBURGH
DEPARTMENT OF FINANCE
CITY COUNTY BUILDING
414 GRANT ST 2nd FLOOR
PITTSBURGH PA 15219-2476

PRESORTED
FIRST CLASS
MAIL
US POSTAGE PAID
CITY OF
PITTSBURGH



2009
CITY OF PITTSBURGH
BUSINESS PRIVILEGE TAX RETURN
TELEFILING & INTERNET FILING

See page -1-

TAX RATE IS 1 MILL

- **USE BLACK INK ONLY**
- **DO NOT USE PENCIL OR ANY OTHER COLOR PENS**
- **WRITE IN CAPITAL LETTERS**
- **DO NOT STAPLE ANY PAPERS TO THE RETURN**
- **MUST INCLUDE ALL SCHEDULES: C, E & 1065 etc.**
- **WRITE YOUR CITY ACCOUNT NUMBER AND/OR FEDERAL ID ON CHECK**

INSTRUCTIONS

The City of Pittsburgh, Department of Finance, is using electronic data imaging equipment to take a picture of your tax return and store the information on our computer. Please follow all instructions when completing your tax return so we can process your return efficiently.

www.city.pittsburgh.pa.us/finance

INSTRUCTIONS FOR WORKSHEET

CITY OF PITTSBURGH - BUSINESS PRIVILEGE TAX RETURN TELEFILE AND INTERNET FILING FOR A NO TAX DUE RETURN ONLY – ALL OTHERS MUST FILE A PAPER RETURN

TELEFILING NUMBER: 412-393-0167
WEB ADDRESS: www.city.pittsburgh.pa.us/finance

- A** Enter your City Account number (see page 3).
- B** Enter your PIN (see page 3). If you misplaced the PIN you must file a paper return. Keep your PIN in a safe place.
- C** Enter your business phone number.
- D** Enter the amount of gross revenue generated from services.
- E** Enter the amount of gross revenue generated from commissions.
- F** Enter the amount of gross revenue generated from rentals.
- G** **THIS IS ONLY APPLICABLE IF FILING ON THE INTERNET.** Enter the amount of gross revenue generated from other sources and indicate the source of revenue.
- H** Enter the total of all your gross revenues, add LINES **D, E, F & G**.
- I** Individuals, married couples jointly in business, partners 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.
- J** Calculate the net taxable revenue by subtracting LINE **I** from LINE **H**.
- K** Calculate the tax due by multiplying LINE **J** by 0.001 (1 mill).
- L** Local Services Tax
NOT APPLICABLE FOR 2009 – ENTER ZERO
- M** Calculate the total tax due by subtracting LINE **L** from LINE **K**. If LINE **K** is less than LINE **L**, you will not receive a refund.
- N** Enter the 12-digit confirmation number. This number indicates that you have successfully filed your return through Telefile or the Internet.

**CITY OF PITTSBURGH
BUSINESS PRIVILEGE TAX RETURN
TELEFILE AND INTERNET FILING WORKSHEET**

**TELEFILING NUMBER: 412-393-0167
WEB ADDRESS: www.city.pittsburgh.pa.us/finance**

The City of Pittsburgh is using Telefiling and Internet filing for Business Privilege Tax returns on a limited basis. You may file your tax return by telephone or Internet if you meet the following requirements:

- You have access to a touch-tone telephone or the Internet.
- You are filing your Business Privilege Tax return for the year 2009.
- The City of Pittsburgh has provided you with an Account Number and a PIN (see page 3).
- There has been no change in the nature of your business.
- Your business has not been sold or discontinued.
- Your business address has not changed.
- For Telefiling you do not have any revenue aside from Services, Commissions, and Rentals.
- You will not be claiming any exemptions and exclusions other than the standard \$20,000.00 ordinance exemption.
- You will not owe any Business Privilege Tax; amounts of \$2.00 or less are not due.
- No refund is due to you for Business Privilege Tax; amounts of \$2.00 or less are not refundable.

A	Your City Account Number (page 3)	A	
B	Your Personal Identification Number (PIN) (page 3)	B	
C	Your Business Phone Number	C	
D	Gross Revenue from Services	D	
E	Gross Revenue from Commissions	E	
F	Gross Revenue from Rentals	F	
G	Gross Revenue from Other Sources Source of Other Revenue:	G	Internet Filing Only
H	Total Gross Revenue Add LINES D, E, F & G	H	
I	Exemptions Enter LINE H or \$20,000.00	I	
J	Net Taxable Revenue Subtract LINE I from LINE H	J	
K	Tax Due LINE J multiplied by 0.001 (1 mill)	K	
L	LOCAL SERVICES TAX NOT APPLICABLE FOR 2009 – ENTER ZERO	L	
M	Total Tax Due LINE J multiplied by 0.001 (1 mill)	M	
N	Enter your Confirmation Number Received after successful Telefiling/Internet filing.	N	

TELEFILING & INTERNET FILING REQUIREMENTS

You may file your Business Privilege Tax return by telephone or Internet using the PIN if you meet the following requirements:

- You have access to a touch-tone telephone or the Internet.
- You are filing your Business Privilege Tax return for the year 2009.
- There has been no change in the nature of your business.
- Your business has not been sold or discontinued.
- Your business address has not changed.
- For Telefiling you do not have any revenue aside from Services, Commissions, and Rentals.
- You will not be claiming any exemptions and exclusions other than the standard \$20,000.00 ordinance exemption.
- You will not owe any Business Privilege Tax; amounts of \$2.00 or less are not due.
- No refund is due to you for Business Privilege Tax; amounts of \$2.00 or less are not refundable.

**KEEP YOUR PIN IN A SAFE PLACE
IF YOU MISPLACE IT, YOU WILL HAVE TO FILE A PAPER RETURN**

PERSONAL IDENTIFICATION NUMBER (PIN)

This PIN will only be used for tax year 2009

City Account Number:

Personal Identification Number (PIN):

PERSONAL IDENTIFICATION NUMBER (PIN)

Taxpayers who filed a Business Privilege return for tax year 2007 will receive a PIN to file their 2009 Business Privilege return by Telefile or Internet filing. Only the pre-printed 2009 Business Privilege booklets that are mailed at the beginning of the year will have a PIN enclosed.

Please follow instructions for entering your City Account Number, name(s), address, and dollar amounts. Printing neatly will ensure that our equipment correctly reads your information and amounts.

Please print all information on your tax return **INSIDE THE BOXES** in **BLACK INK ONLY**. Use **CAPITAL** letters.

Please print when entering your Federal ID number, name(s), address, dollar amounts, and other information.

DO NOT STAPLE any papers to the return; doing so will hinder electronic data processing.

BUSINESS PRIVILEGE TAX INFORMATION

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 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. Contractors please note that per Northwood Construction Company Inc., Vs. Uppermereland Township Court Case a temporary on-site trailer used by contractors is not considered a permanent place of business or base of operations.

If you have not previously registered with the City of Pittsburgh, the Registration form can be downloaded at www.city.pittsburgh.pa.us/finance or call **412-255-2543** in order to obtain the proper Registration form. Until you receive an official City Account Number, your return cannot be processed and any payments made cannot be applied.

Any Business Privilege form for an unregistered business must also include a registration form. Otherwise, the city may return the Business Privilege form to the taxpayer. Improperly completed Business Privilege forms may also be returned. Penalty and interest will accrue until the form is completed properly and returned to this office.

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. This tax 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 the business so taxable.

- A business that would have been subject to the School Mercantile Tax but exempt from the City Mercantile Tax (prior to 2005) is still required to file a City of Pittsburgh Business Privilege 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.
- Persons with taxable gross revenue must include all gross revenue, taxable and non-taxable, in section A.

GENERAL INSTRUCTIONS

TELEFILING & INTERNET FILING – see page 2

SECTION A – COMPUTATION OF TAX LIABILITY

LINES 1A-1D Enter Gross Revenue amounts per business type. **EXAMPLE:** \$500.00 for Services on LINE 1A and \$3,650.00 for commissions on LINE 1B. If reporting revenue on LINE 4, explain the Other source of revenue.

LINES 2A-2D Enter 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 – EXEMPTION ON GROSS ANNUAL RECEIPTS

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 due in the current year and thereafter, unless legislation is amended.
- You must file a Business Privilege Tax return in order to benefit from the exemption.

LINES 3A-3D Calculate net taxable revenue by subtracting Exemptions and Exclusions from Gross Revenue per business type. **EXAMPLE:** Net Taxable Revenue for Services is LINE 1A \$500.00 minus LINE 2A \$50.00, which equals LINE 3A \$450.00. Net Taxable Revenue for Commissions is LINE 1B \$3,650.00 minus LINE 2B \$100.00, which equals LINE 3B \$3,550.00. Follow the example and calculate LINE 3C and LINE 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 \$4,000.00. In this example both Rentals and Other Revenue equaled zero.
- LINE 5** Calculate the tax due. **EXAMPLE:** LINE 4 equals \$4,000.00 multiplied by .1% (0.001), which equals tax due of \$4.00; no City Ordinance Exemption was taken. If the City Ordinance Exemption was taken, the tax due would be zero.
- LINE 6** Beginning with tax year 2005 the City of Pittsburgh Occupation Tax is not applicable for Business Privilege deduction, enter zero.
- LINE 7 to 12** After completing LINE 1 through LINE 12, remit a check made payable to: **TREASURER, CITY OF PITTSBURGH** on or before the return due date, include your **City Account Number** on check (mailing address is at the bottom of the page). 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 LAW DOES 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 net 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.

SECTION C ALL TAXPAYERS MUST COMPLETE THIS SECTION

Required information.

SECTION D HOW TO REPORT GROSS INCOME

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

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

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

FOR ASSISTANCE WITH THIS FORM 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