



# CITY OF PITTSBURGH

## Department of Finance

*Luke Ravenstahl, Mayor*

*Scott Kunka, Director*

## TAX BULLETIN FOR 2010

1. We are pleased to inform you that the **BUSINESS PRIVILEGE TAX HAS BEEN ELIMINATED FOR 2010** and forward. There is **no** Business Privilege Tax return due on April 15, 2010; the last Business Privilege Tax return was due in 2009.
2. **REMINDER:** All Businesses that have employees including self-employed owner's of a business that performs work or renders services in whole or in part in the City of Pittsburgh is subject to the **PAYROLL EXPENSE TAX**. This tax was started in 2005. The tax rate for profit making entities is **.0055**. The rate for a Non-Profit Purely Public Charity is zero, but you still must file a return and provide a copy of documentation proving you are a Non-Profit Purely Public Charity when requested.

Pursuant to Act 222, in addition to any other penalties or enforcement proceedings provided for by ordinance for the collection and enforcement of the Payroll Expense Tax:

- a. Any employer who willfully makes any false or untrue statement on the employer's return shall be guilty of a misdemeanor of the second degree and shall, upon conviction, be sentenced to pay a fine of not more than two thousand dollars (\$2,000) or to a term of imprisonment of not more than two (2) years, or both;
  - b. Any employer who willfully fails or refuses to file a return required by this chapter shall be guilty of a misdemeanor of the third degree and shall, upon conviction, be sentenced to pay a fine of not more than one thousand dollars (\$1,000) or to a term of imprisonment of not more than one (1) year, or both; and
  - c. Any person who willfully fails or refuses to appear before the Treasurer or his agent in person with the employer's books, records or accounts for examination when required under the provisions of Title two of the city Code to do so, or who willfully refuses to permit inspection of the books, records, or accounts of any employer in the person's custody or control when the right to make such inspection by the Treasurer or his agent is requested, shall be guilty of a misdemeanor and shall, upon conviction, be sentenced to pay a fine of not more than five hundred dollars (\$500) or to a term of imprisonment of not more than six (6) months or both. For more information go to [www.city.pittsburgh.pa.us/finance](http://www.city.pittsburgh.pa.us/finance)
3. Attached are the requirements for the filing of the Local Service Tax year end CD. **REMINDER:** The file with individual information for the whole year is due with the fourth quarter tax return due 1/31/2010. All employers with twenty (20) or more employees must submit the file on a CD – **NO EXCEPTIONS**. Please read the record layout and instructions carefully. A new field, EMAIL ADDRESS, has been added to the Header record. This is not a mandatory field. For companies with fewer than twenty (20) employees, the LS GENERATOR can be found on our web site to assist in creating the file in the correct format at [www.city.pittsburgh.pa.us/finance](http://www.city.pittsburgh.pa.us/finance) For questions on this file, please call **412-255-8600**.
  4. Individuals who file a 2009 PGH-40 cannot offset a loss in a business against wages they earned per Act 32 of 2008. If you have losses in one taxable business and have a gain in another taxable business you can offset your loss against your gain per Act 32 of 2008. Please read your 2009 PGH-40 instruction booklet when you receive it in January 2010.