

WALK-IN

BATCH

MAIL

FAX

ACCOUNT NUMBER

NBR-I  
Rev 09/2012

# NEW BUSINESS REGISTRATION

## CITY OF PITTSBURGH AND SCHOOL DISTRICT OF PITTSBURGH

Review Instructions On Reverse Side Before Completing This Form

SIC CODE

FOR OFFICIAL USE

1. FEDERAL IDENTIFICATION NUMBER                      2. SOCIAL SECURITY NUMBER

3. LEGAL NAME

4. TRADE NAME

5. BUSINESS PHONE NUMBER                      6. HOME PHONE NUMBER

7. BUSINESS MAIL ADDRESS Street Number                      Street Name

City                      State   Zip Code + 4

Fax                      E - Mail Address

8. PITTSBURGH AREA ADDRESS Street Number                      Street Name

City                      State   Zip Code + 4

9. BUSINESS OPERATED AS: (include verification with Non-Profit status)  
 INDIVIDUAL or a SINGLE MEMBER  NON-PROFIT CORP  PARTNERSHIP or Limited Liability Company  OTHER  
 ASSOCIATION  S-CORPORATION  CORPORATION or Limited Liability Company

10. **DETAIL BUSINESS DESCRIPTION**

11. BUSINESS START DATE                      12. DATE STARTED IN PITTSBURGH

13. INDICATE TAX LIABILITY – See next page for brief description of each tax. If not sure what taxes you are liable for, call Tax Registration for assistance at 412-255-2543.

Payroll Expense Tax (ET-1)  Local Services Tax (LS-1)  Institution Service Privilege Tax (ISP)  
 Amusement Tax (AT)  Parking Tax (PT)

Starting 1-1-2012 JORDAN TAX SERVICE will be collecting 2011-2012 Wage Tax and Net Profit.  
Call Jordan at 412-345-7966 or visit [www.jordantax.com/Act32](http://www.jordantax.com/Act32)

14. OWNERS, PARTNERS, MEMBERS OR OFFICERS - IF MORE THAN TWO (2), SUPPLY REQUIRED INFORMATION ON SEPARATE SHEET

LAST NAME - FIRST - MIDDLE                      Social Security Number

Street Number                      Street Name

City                      State   Zip Code + 4

LAST NAME - FIRST - MIDDLE                      Social Security Number

Street Number                      Street Name

City                      State   Zip Code + 4

15. \_\_\_\_\_  
SIGNATURE TITLE DATE

**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. **TAX LIABILITIES**

<b>LOCAL SERVICES TAX</b>	(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.
<b>PAYROLL EXPENSE TAX</b>	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.
<b>INSTITUTION SERVICE PRIVILEGE TAX</b>	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.
<b>AMUSEMENT TAX</b>	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.
<b>PARKING TAX</b>	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.
<b>WAGE TAX &amp; NET PROFIT TAX</b>	<u>Wage Tax and Net Profit Tax – Starting 1-1-2012 all Wage Tax, Net Profit and Annual return (formerly called PGH-40) for tax year 2011-2012 and forward you must file with JORDAN TAX SERVICE using Jordan's tax returns. For information and questions call 412-345-7966 or visit <a href="http://www.jordantax.com/Act32">www.jordantax.com/Act32</a></u>

14. **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).
15. **SIGNATURE, TITLE AND DATE** – Please sign, title and date the form.
16. **Return to: REGISTRATION, CITY OF PITTSBURGH, 414 GRANT ST RM 207, PITTSBURGH PA 15219-2476**