PT 2014

CFD

PARKING TAX

CITY OF PITTSBURGH

Rev 09/13

CITY ID	FEDERAL ID
Tax Period	

DUE ON OR BEFORE

Amended Return ( ) Tax Return No Longer Needed ( )

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

COMPUTATION OF TAX LIABILITY RATE = 37.5% Enter all amounts in decimal point form. Ex: $1,000.00

PAYMENT TYPE	MONTHLY GROSS COLLECTION
1. DAY	_____ . _____
2. NIGHT	_____ . _____
3. EVENT	_____ . _____
4. LEASE	_____ . _____
5. OTHER	_____ . _____

LOCATION USED FOR PARKING	
6. TOTAL GROSS COLLECTION – **Total of Line 1 through Line 5**	_____ . _____
7. TAX DUE – **Line 6 multiplied by the tax reciprocal .27273**	_____ . _____
8. OTHER PAYMENTS OR CREDITS	_____ . _____
9. TOTAL TAX DUE – **Line 7 minus Line 8**	_____ . _____
10. PENALTY AND INTEREST PER MONTH **6%** Penalty at 5% (0.05) per month & Interest at 1% (0.01) per month	_____ . _____
11. TOTAL DUE – **Total of Line 9 and Line 10** Amounts of $2.00 or less are not due. Amounts of $2.00 or less are not refundable.	_____ . _____

Make check payable to: **TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH**
Mail to: **PARKING TAX – 414 GRANT ST – PITTSBURGH PA 15219-2476**
A **$30.00** fee will be assessed for any check returned from the bank for any reason.

CONTINUE & COMPLETE BACK OF FORM

PITTSBURGH PARKING TAX DAILY REPORT

COLOR CODES: **BL**-BLUE, **GR**-GREEN, **PK**-PINK, **GD**-GOLD, **WH**-WHITE, **RD**-RED, **GY**-GRAY, **BR**-BROWN, **YL**-YELLOW, **OR**-ORANGE

FOR THE MONTH AND TAX YEAR:

	DAY PARKING				NIGHT PARKING				EVENT PARKING				MONTHLY LEASES	
Day	COLOR	START Number	FINISH Number	GROSS Amount	COLOR	START Number	FINISH Number	GROSS Amount	COLOR	START Number	FINISH Number	GROSS Amount	Number of Leases	GROSS Amount
1														
2														
3														
4														
5														
6														
7														
SubTotals:														
8														
9														
10														
11														
12														
13														
14														
SubTotals:														
15														
16														
17														
18														
19														
20														
21														
SubTotals:														
22														
23														
24														
25														
26														
27														
28														
29														
30														
31														
SubTotals:														
GRAND MONTHLY TOTALS:	$				$				$				$	

GENERAL PARKING TAX FILING INSTRUCTIONS

1. Tax Rate - originally enacted as Ordinance 566 of 1967, and amended by Ordinance 674 of 1968, Ordinance 704 of 1969, Ordinance 52 of 1981, Ordinance 58 of 1991, Ordinance 40 of 1997, Ordinance 43 of 2003 and Ordinance 1 of 2004. Any tax due for the period from January 1, 1963 through December 31, 1968, is imposed at the rate of ten per cent (10%); for the period January 1, 1969 through December 31 1969, the tax rate is fifteen percent (15%); for the period January 1, 1970 through December 31, 1981, the tax rate is twenty percent (20%); for the period January 1, 1982 through December 31, 1991, the tax rate is twenty-five percent (25%); for period January 1, 1992 through December 31, 1997 the rate is twenty-six percent (26%); for period January 1, 1998 through January 31, 2004, the tax rate is thirty-one (31%); and subsequent to February 1, 2004, the tax rate is fifty-percent (50%). Act 222 (H.B. 197) of 2004 provides that the parking tax rate in tax year 2007 shall not exceed 45%; 40% in 2008; 37.5% in 2009; and 35% in 2010 - ***Act 44 (HB1828) of 2009 allows the tax to stay at the thirty seven and one half percent (37.5%) rate in 2010 and future years***. The rate of tax may be changed for any tax year by legislative actions of the Mayor and City Council. Therefore, it is advisable to check Section 253.02 of the Pittsburgh Code to determine the effective rate for the current tax year.
2. The City of Pittsburgh imposes a tax upon each parking transaction by a patron of a nonresidential parking place.
3. No operator shall begin or continue to conduct the operation of a nonresidential parking place without registering with the City Treasurer **412-255-8603** and obtaining an annual license with the Bureau of Building Inspection **412-255-2858** for each parking place.
4. Each operator shall maintain, separately, with respect to each parking place, the total amount of consideration received from all transactions, and the amount of tax collected on the basis of such consideration.
5. Operators shall collect the tax imposed by this ordinance and shall be liable to the City of Pittsburgh as agent thereof for payment to the City Treasurer.
6. Each operator, on forms prescribed by the Treasurer, shall file by the **(15th)** fifteenth day of each month, a return for the preceding month's collections, disclosing information as is required in the filing of the PT form.
7. The PT Form requires the reporting of daily starting and finishing ticket numbers and the ticket colors.
8. **TOTAL GROSS COLLECTIONS (Line 6)**, should be the sum of each separate category, i.e., *Day, Night, Event* and *Lease*, and is to be reported on a daily basis on the reverse side of the PT Form.

THIS RETURN MUST BE FILED WITH THE TREASURER, CITY OF PITTSBURGH, ON OR BEFORE THE DATE INDICATED WITH REMITTANCE IN FULL FOR THE AMOUNT OF TAXES DUE TO AVOID THE IMPOSITION OF PENALTIES AND INTEREST. FAILURE TO FILE MAY RESULT IN LEGAL ACTION BY THE TREASURER'S OFFICE.

PENALTY LIMIT: 50% (.50)