

# AT 2015

CFD

# AMUSEMENT TAX

CITY OF PITTSBURGH

REV 09/14

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 _____	
<small>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.</small>	
<b>OMISSION OF THE ABOVE APPLICABLE INFORMATION CONSTITUTES AN INCOMPLETE RETURN</b>	

Make name/address corrections above

### USE BLACK INK ONLY ON THIS FORM

PRINT-EVENT NAME	PRINT-EVENT LOCATION	
AMUSEMENT GROSS TAXABLE REVENUE	\$	
CHARACTER OF TAX	TAX RATE 5% (.04762)	TAX RATE BREAKDOWN
1. ADMISSION TO ANY PLACE	multiply by .04762	1. _____
2. FREE OR REDUCED RATE ADMISSIONS	multiply by .04762	2. _____
3. LEASES, ETC OF BOXES AND SEATS	multiply by .04762	3. _____
4. SEASON OR SUBSCRIPTION TICKETS	multiply by .04762	4. _____
5. ROOF GARDEN, CABARETS & SIMILAR ENTERTAINMENTS	multiply by .04762	5. _____
6. PERFORMING ARTS, NON-PROFIT CHARITABLE (0)*	multiply by 0	6. _____
7. TOTAL TAX DUE	(Add Lines 1 thru 6)	7. _____
8. LESS CREDITS OR PAYMENTS		8. _____

\* PA HB 850-2004 - Performing Arts Registration form must be on file. Return must be filed indicating gross revenue.

9. IF LINE 7 IS GREATER THAN LINE 8, ENTER THE AMOUNT OWED  
(Line 7 minus Line 8) Amounts of \$2.00 or less are not due 9. \_\_\_\_\_
10. IF LINE 8 IS GREATER THAN LINE 7, ENTER AMOUNT OVERPAID  
(Line 8 minus Line 7) Amounts of \$2.00 or less are not refundable  
**Check one** ( ) Refund **or** Credit ( ) 10. \_\_\_\_\_
11. PENALTY AND INTEREST PER MONTH IS 6%  
Penalty at 5% (0.05) per month & Interest at 1% (0.01) per month 11. \_\_\_\_\_
12. TOTAL AMOUNT DUE 12. \_\_\_\_\_

Make check payable to: **TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH**  
 Mail to: **AMUSEMENT TAX – 414 GRANT ST STE 224 – PITTSBURGH PA 15219-2476**  
 A **\$30.00** fee will be assessed for any check returned from the bank for any reason.

# CITY OF PITTSBURGH AMUSEMENT TAX

CITY CODE, TITLE TWO, CHAPTER 241

## INSTRUCTIONS

The Amusement Tax is imposed at the rate shown under **CHARACTER OF TAX** on the face of the return upon the fee charged as the established price for the privilege to attend or engage in any amusement.

The established price for the purposes of this return shall be the admission price including donations, contributions, fixed or exacted in any manner received by the producer.

The tax on permanent reserved seats or boxes shall be computed on the price or rental charged.

Where entertainment or amusement is conducted at any roof garden, night club, cabaret or other place where the charge is wholly or in part included in the price paid for refreshments, service or merchandise, the amount paid for admission to such amusement shall be deemed to be ten percent (10%) of the amount paid for refreshments, service or merchandise.

**TAX DUE DATE** - This report and the amount of tax shown thereon shall be payable on the **15<sup>th</sup> day** of the month following the billing period for permanent types of amusement. Temporary or itinerant types of amusement shall file and pay the tax promptly after each performance.

Unpaid taxes bear penalty and interest at the rate shown.

**FOR ASSISTANCE PHONE 412-255-2320**

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Has business been sold or discontinued?

If **YES**, a **BUSINESS ACCOUNT CANCELLATION FORM** must be completed and returned for processing. Form(s) can be downloaded at [www.pittsburghpa.gov/finance](http://www.pittsburghpa.gov/finance) or call **412-255-2510** to request the form.

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Make check payable to:

**TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH  
WRITE YOUR CITY ACCOUNT NUMBER ON YOUR CHECK**

A **\$30.00** fee will be assessed for any check returned from the bank for any reason.

**MAIL TO:**

<p><b>AT – PAYMENT ENCLOSED</b> TREASURER CITY OF PITTSBURGH 414 GRANT ST STE 224 PITTSBURGH PA 15219-2476</p>	<p><b>AT – <u>NO</u> PAYMENT ENCLOSED</b> TREASURER CITY OF PITTSBURGH 414 GRANT ST STE 224 PITTSBURGH PA 15219-2476</p>
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This acknowledges that we are collecting the City of Pittsburgh Amusement tax as agents for the City of Pittsburgh and that all Amusement tax revenues collected are the property of the City of Pittsburgh from the time that they are collected from patrons. It is understood that the collected tax revenue shall remain in a segregated account held in trust for the City of Pittsburgh, until such time as the funds are properly delivered to the City Treasurer. In the event of bankruptcy by the producer, whether voluntary or involuntary, such funds will not become part of the bankruptcy estate; rather they will be turned over to their rightful owner, the City of Pittsburgh.