ISP 2015 INSTITUTION AND SERVICE PRIVILEGE TAX

CFD

CITY OF PITTSBURGH

Rev 09/14

CITY ID	FEDERAL ID

DUE ON OR BEFORE APRIL 15, 2015

Amended Return ( ) Tax Return No Longer Needed ( )
See Section "E"

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 changes above.

USE BLACK INK ONLY ON THIS FORM

SECTION A	COMPUTATION OF TAX LIABILITY	MUST COMPLETE SECTION C	INSTRUCTIONS SEE PAGE 3
	1. GROSS REVENUE	2. EXEMPTIONS & EXCLUSIONS	3. NET TAXABLE REVENUE
A SERVICES	1A	2A	3A
B COMMISSIONS	1B	2B	3B
C RENTALS	1C	2C	3C
D GOODS, WARES & MERCH. SOLD	1D	2D	3D
E OTHER	1E	2E	3E

Explain other source of revenue for 4E_____ Enter all amounts in decimal point form. Ex: $1,000.00

4. TAX DUE PER REVENUE TYPE

A. SERVICES - Line 3A multiplied by 6 Mills (0.006) 4A _____ . _____

B. COMMISSIONS - Line 3B multiplied by 6 Mills (0.006) 4B _____ . _____

C. RENTALS - Line 3C multiplied by 6 Mills (0.006) 4C _____ . _____

D. GOODS, WARES & MERCHANDISE SOLD - Line 3D multiplied by 2 Mills (0.002) 4D _____ . _____

E. OTHER - Line 3E multiplied by 6 Mills (0.006) 4E _____ . _____

Rate in Mills: 1 mill (0.001) equals $1 per $1000

5. NET TAX DUE (**ADD LINES 4A THROUGH 4E**) 5 _____ . _____

6. OTHER PAYMENTS OR CREDITS (Attach explanation) 6 _____ . _____

7. IF LINE 5 IS MORE THAN LINE 6, **ENTER THE AMOUNT YOU OWE** (LINE 5 MINUS LINE 6) 7 _____ . _____
Amounts of **$2.00** or less are not due.

8. IF LINE 6 IS MORE THAN LINE 5, **ENTER AMOUNT OVERPAID** (LINE 6 MINUS LINE 5) 8 _____ . _____
Amounts of **$2.00** or less are not refundable. **CHECK ONE** ( ) REFUND or CREDIT ( )

9. PENALTY AND INTEREST PER MONTH
Total Penalty & Interest equals **1.5 %** - City Penalty 0.5 % (0.005) and Interest 1% (0.01) 9 _____ . _____
Payments made after due date must include penalty and interest for each month(s) that payment is late.

10. TOTAL AMOUNT DUE (ADD LINES 8 & 9) 10 _____ . _____

Make check payable to: **TREASURER, CITY OF PITTSBURGH - DO NOT SEND CASH**

Mail to: **CITY TREASURER ISP 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.

SECTION B ALL TAXPAYERS MUST COMPLETE THIS SECTION

BUSINESS OPERATED AS: ___INDIVIDUAL ___S-CORPORATION ___ASSOCIATION ___NON-PROFIT CORPORATION

CHECK ONE ___PARTNERSHIP or Limited Liability Company- PARTNERSHIP

___CORPORATION or Limited liability Company- CORPORATION

___OTHER IF PENNSYLVANIA CORPORATION DATE OF CHARTER:_____

TAXPAYER IS A : ___RESIDENT ___NON-RESIDENT OF PITTSBURGH

LIST EACH PLACE OF BUSINESS FOR WHICH THE GROSS VOLUME IS INCLUDED IN THIS RETURN INCLUDE RIDER, IF ADDITIONAL SPACE IS NEEDED	
NAME	**ADDRESS**
INCORPORATED BUSINESS, LIST NAMES AND ADDRESSES OF OFFICERS INCLUDE RIDER, IF ADDITIONAL SPACE IS NEEDED	
NAME	**ADDRESS**

SECTION C

REASON FOR EXEMPTIONS AND EXCLUSIONS	**AMOUNT**
CITY ORDINANCE #6 OF 1996 DETAILING EXEMPTION **$20,000.00**	
Interstate Transaction (*include itemized breakdown*)	
Manufacturing _____ Pennsylvania Sales Tax _____ **TOTAL**	
Receipts not attributable and not allocable to a Pittsburgh business (*include breakdown*) and list address	
Other Exemption & Exclusions – Be specific – Attach additional sheets if necessary	

TOTAL _____._____

SECTION D HOW TO REPORT GROSS REVENUE

If business was operated for the entire previous calendar year, report the total gross revenue of that year on page one.

NEW BUSINESSES:

In the **FIRST** year of operation, indicate starting date here: _____/_____/_____ and first month's gross revenue here: $ _____. Multiply the first month's gross revenue by the number of months, including any fraction thereof; from the starting date to December 31. The product of this calculation (first month's revenue multiplied by the number of months and fraction of a month from the starting date to December 31) is to be reported on page one.

In the **SECOND** year of operation, calculate tax by multiplying the **same first month's** volume of business by twelve (12). Enter the result of this calculation on page one.

If the business is temporary or seasonal (less than sixty- (60) days' duration), the actual gross revenue realized during the entire period of operation is to be reported on page one. Such seasonal and temporary businesses are required to file this return within seven (7) days of the termination of the business or business activity.

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

If tax return is not needed next year, enter reason _____.
Have you discontinued your business or relocated outside the City of Pittsburgh?
If **YES**, a **BUSINESS ACCOUNT CANCELLATION FORM** must be completed and returned for processing.
Form(s) can be downloaded at **www.pittsburghpa.gov/finance** or call **412-255-2510** to request the form.

Name of New Owner_____

Account Number of New Owner (*If known*)_____

Address _____

Unincorporated business, please give residence address of owner(s)_____

ISP – GENERAL INSTRUCTIONS

SPECIAL NOTICE: Internal Revenue Service (IRS) federal filing information has been made available to the City of Pittsburgh, Finance Department, and may be used to compare tax returns.

THIS RETURN MUST BE FILED WITH THE TREASURER, CITY OF PITTSBURGH, ON OR BEFORE THE DATE INDICATED, WITH REMITTANCE IN FULL FOR AMOUNT OF TAXES TO AVOID THE IMPOSITION OF PENALTY AND INTEREST. FAILURE TO FILE A COMPLETE AND TIMELY RETURN MAY RESULT IN LEGAL ACTION BY THE TREASURER'S OFFICE. Any forms that are received where the business is not registered and a registration form has not been included or where the tax form is filled out improperly, the tax form may be returned to the taxpayer. Penalty and interest will accrue until the form is properly completed and returned.

Pursuant to the Acts of Assembly No. 320 approved June 20, 1947, No. 374, approved May 12, 1949, No. 508, approved August 24, 1961, and No. 511, approved December 31, 1965, the City of Pittsburgh Home Rule Charter, the Pittsburgh Code and any and all amendments or subsequent re-enactment's of any of the foregoing, this return is made of the total and taxable volume of business for the period indicated.

The Pittsburgh Code imposes a tax rate of six mills (0.006) or two mills (0.002) depending on the type of revenue on each dollar of volume of the gross annual revenue of any foundation, partnership, association, corporation, s-corporation, any other type of organization operating under a non-profit organization or organized as a non-profit entity. Any type of service, income, rental, sale of drinks, food and dance activity conducted by the non-profit charter to the general public or to a selected or limited number thereof is taxable and due.

FILING DEADLINE

Annual filing due on or before April 15 of the current year, but is based on gross receipts received in the prior year.

WHO IS TAXED ON GROSS INCOME

Entities covered include hospitals, libraries, universities, colleges, "schools, other than secondary or elementary", fraternal organizations and other organizations with status 501 (C)(3), nursing homes, veterans organizations, health organizations, charitable organizations and day care providers.

WHO IS NOT TAXED ON GROSS INCOME

Political subdivisions, any agent of Federal, State or Local government, a true public charity in respect to transactions directly related to its principal charitable purpose.

IF YOU HAVE NOT PREVIOUSLY REGISTERED WITH THE CITY OF PITTSBURGH

Form(s) can be downloaded at **www.pittsburghpa.gov/finance** or telephone 412-255-2543 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 forms that are received where the business is not registered and a registration form has not been attached or where the tax form is filled out improperly; the tax form may be returned to the taxpayer. Penalty and interest will accrue until the form is completed properly and returned to this office.

GENERAL INSTRUCTIONS

SECTION A - COMPUTATION OF TAX LIABILITY

Lines 1A-E Fill in Gross Revenue amounts per business type. Example: $500.00 for Services in 1A and $1,600.00 for Commissions in 1B. If reporting revenue in 1E, explain the Other source of revenue in the space provided on page 1.

Lines 2A-E Fill in Exemptions and Exclusions per business type. Example: $50.00 for Services in 2A and $100.00 for Commissions in 2B.

- **COMMON EXCLUSIONS:** Any activity(ies) conducted by a non-profit organization in which unpaid volunteers conduct the activity(ies), the receipts go in their entirety to the organization. Also excluded are taxes collected, membership dues, voluntary or charitable contributions unrelated to specific services; any taxes collected as an agent for the United States of America, Commonwealth of Pennsylvania, or the City of Pittsburgh.
- **COMMON DEDUCTIONS:** None
- **COMMON CREDITS:** None

CITY ORDINANCE #6 OF 1996 DETAILING EXEMPTION ON GROSS ANNUAL RECEIPTS Who qualifies for the exemption? Every person or institution is entitled to **ONE** exemption from gross receipts. If you file more than one Institution and Service 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 $20,000.00** for 1997 ISP tax return and each return thereafter, due in the current year.

YOU MUST FILE AN INSTITUTION AND SERVICE PRIVILEGE TAX RETURN TO CLAIM EXEMPTION

Lines 3A-E Calculate net taxable revenue by subtracting Exemptions and Exclusions from Gross Revenue per business type. **Example:** Net Taxable Revenue for Services is 1A ($500.00) minus 2A ($50.00), which equals 3A ($450.00). Net Taxable Revenue for Commissions is 1B minus 2B, which equals 3B ($1,500.00). Follow the example and calculate 3C, 3D and 3E. Use the same procedure for all types of businesses for which you are responsible.

Line 4 Calculate the tax due per revenue type for A through E by multiplying the tax due by the appropriate rate per revenue type (rates appear on page 1). **Example:** The net taxable revenue for 3A Services equals $450.00 multiplied by 0.006 equals $2.70. The net taxable revenue for 3B equals $1,500.00 multiplied by 0.006 equals $9.00. (In this example Rentals, Goods, Wares, & Merchandise and Other revenue equaled zero). (No City ordinance exemption was taken). If the City ordinance exemption was taken, the tax due would be zero.

Line 5 Calculate the net tax due. Add the tax due per revenue type for A through E. For **example** the net tax due in the sum line 4 is $11.70. (No City ordinance exemption was taken). If the City ordinance exemption was taken, the tax due would be zero.

Lines 6-10 After completing lines 1 through 10, remit a check made payable to: **TREASURER, CITY OF PITTSBURGH** on or before the return due date indicated on the top of the first page. **Make sure your City Account Number is on the check or money order**. Payments made after the due date must include penalty and interest amounts (line 9). Make sure you sign and date the return. Failure to do so may cause a delay in processing.

SECTION B - ALL TAXPAYERS MUST COMPLETE THIS SECTION

Required information

SECTION C - EXEMPTIONS AND EXCLUSIONS

The details of any exemptions or exclusions for purposes of calculating taxable gross revenue must be entered in this section. Include 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 D - HOW TO REPORT GROSS REVENUE 1A THROUGH 1E

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

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

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

FOR ASSISTANCE WITH THIS FORM, PLEASE CALL 412-255-2508

WRITE CITY ACCOUNT NUMBER ON CHECK & MAIL COMPLETED RETURN TO:

CITY TREASURER ISP TAX
414 GRANT ST STE 224
PITTSBURGH PA 15219-2476