

# ET-1 2015

## PAYROLL EXPENSE TAX / CITY OF PITTSBURGH PROVISIONAL QUARTER

CFD

Rev. 8/15

<b>CITY ID</b>	<b>FEDERAL ID</b>
	<b>00 QUARTER</b>

**Due on or before February 28, 2016**

Amended Return ( )      Tax Return No Longer Needed ( )  
Complete Discontinuation Form

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**

**PROVISIONAL QUARTER: Use this form to report the payroll expense tax based on the months of OCTOBER, NOVEMBER and DECEMBER of 2015.**

**BEGINNING JANUARY 1<sup>ST</sup>, 2016, THE PAYROLL EXPENSE TAX WILL REVERT TO A CALENDAR REPORTING QUARTER AS FOLLOWS:**

First quarter calculated on January, February and March due May 31<sup>st</sup>

Second quarter calculated on April, May and June due August 31<sup>st</sup>

Third quarter calculated on July, August and September due November 30<sup>th</sup>

Fourth quarter calculated on October, November and December due February 28<sup>th</sup>

**1. TAXABLE PAYROLL EXPENSE For OCT, NOV AND DEC - 2015**

- a. The term "payroll expense" for employers shall mean, the compensation earned by employees, irrespective of when paid, including salaries, wages, commissions, bonuses, and other compensation, by an individual who, during any tax year, performs work or renders service, in whole or in part in the city.
- b. The term "payroll expense" for **self-employed individuals** shall mean, in addition to the foregoing, the entire amount of distributions made to any self-employed individual from their business for work or services performed in the City of Pittsburgh. The term "payroll expense" for partnerships shall also mean, in addition to the foregoing, the entire amount of distributions made to any person having an interest in such partnership for work or services performed in the City of Pittsburgh.

**2. TOTAL PAYROLL EXPENSE      ADD LINES 1a & 1b**

**3. TAX DUE      MULTIPLY LINE 2 BY TAX RATE .0055**

**4. PENALTY & INTEREST IF FILED AFTER**  
Total 1½% per month    Penalty 1% (0.01)    Interest ½% (0.005)

**5. OVERPAYMENT      CHECK ONE ( ) REFUND or CREDIT ( )**  
Attach explanation

**6. TOTAL DUE WITH THIS RETURN**  
Add Lines 3 & 4      **AMOUNTS OF \$2.00 OR LESS ARE NOT DUE**

Make check payable to: **TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH**  
Mail to: **PAYROLL EXPENSE TAX – 414 GRANT ST STE 224 – PITTSBURGH PA 15219-2476**

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

**WHO MUST FILE**

Every employer conducting business in the City of Pittsburgh is required to file a Payroll Tax on their payroll expense and on their own net earnings distributions to each partner, sole proprietor or individual performing services within the City of Pittsburgh. A person shall be deemed to be conducting business within the City of Pittsburgh if one engages, hires, employs or contracts with one or more individuals as employees or is self-employed. Form can be downloaded at [www.pittsburghpa.gov/finance](http://www.pittsburghpa.gov/finance)

**COMPENSATION MEANS**

Salaries, wages, commissions, bonuses, stock options, and all types of incentive payments, whether based on profits or otherwise, fees, tips and similar remuneration earned, whether paid directly or through an agent, and whether in cash or in property.

**WHEN TO FILE AND PAY**

Use this provisional quarterly form to report the payroll expense tax based on the months of **OCTOBER, NOVEMBER and DECEMBER OF 2015.**

A **501C-3 Non-Profit Purely Public Charitable Organization** shall calculate the tax that would otherwise be attributable to the City of Pittsburgh and file a return, but shall only pay the tax on that portion of its payroll expense attributable to business activity for which a tax may be imposed pursuant to Section 511 of the Internal Revenue Code. If the charity has purchased or is operating branches, affiliates, subsidiaries or other business entities that do not independently meet the standards of the "Institutions of Purely Public Charity Act", the tax shall be paid on the payroll attributable to such for-profit branches, affiliates or subsidiaries, whether or not the employees are leased or placed under the auspices of the charity's umbrella or parent organization. A current copy of the Federal 990 tax return and Non-Profit Charter may be requested to support your claim of a Purely Public Charity.

On **Line 1** (a) enter the total Payroll Expense that would be taxable if entity were not a Purely Public Charity.

On **Line 2** enter the total taxable Payroll Expense, if applicable.

On **Line 3** enter tax due.

On **Line 6** enter the amount of tax owed and paid. Attach a worksheet showing what is taxable and what is not taxable.

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Has business been sold or discontinued?

If **YES**, a **BUSINESS DISCONTINUATION FORM** must be completed and returned for processing. Form and Regulations 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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**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>PAYMENT ENCLOSED - ET</b>  TREASURER CITY OF PITTSBURGH  414 GRANT ST STE 224  PITTSBURGH PA 15219-2476</p>	<p><b>NO PAYMENT ENCLOSED – ET</b>  TREASURER CITY OF PITTSBURGH  414 GRANT ST STE 224  PITTSBURGH PA 15219-2476</p>
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