



ACCOUNT NUMBER

FOR OFFICIAL USE

# NEW BUSINESS REGISTRATION City of Pittsburgh

**\*\*Review Instructions on Page #2 and Submission Options on Page #3**

NBR-I  
Rev 11/2016

### NAICS CODE

\_\_\_\_\_

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 \_\_\_\_ E-MAIL \_\_\_\_

8. PITTSBURGH AREA ADDRESS - If more than one attach list

STREET NUMBER \_\_\_\_ STREET NAME \_\_\_\_

CITY \_\_\_\_ STATE \_\_\_\_ ZIP CODE \_\_\_\_

9. BUSINESS OPERATED AS:

- INDIVIDUAL OR A SINGLE MEMBER     NON-PROFIT CORPORATION (attach IRS determination letter)
- ASSOCIATION     S-CORPORATION     PARTNERSHIP OR LLC     CORPORATION OR LLC     OTHER

10. DETAIL BUSINESS DESCRIPTION: \_\_\_\_

11. BUSINESS START DATE: [Click here to enter a date.](#)    12. DATE STARTED IN PITTSBURGH: [Click here to enter a date.](#)

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)                               Non-Residential Sports Utility Fee (UF)

14. OWNERS, PARTNERS, MEMBERS OR OFFICERS - If more than two (2), supply required information on separate sheet

LEGAL NAME \_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_

STREET NUMBER \_\_\_\_ STREET NAME \_\_\_\_

CITY \_\_\_\_ STATE \_\_\_\_ ZIP CODE \_\_\_\_ E-MAIL \_\_\_\_

LEGAL NAME \_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_

STREET NUMBER \_\_\_\_ STREET NAME \_\_\_\_

CITY \_\_\_\_ STATE \_\_\_\_ ZIP CODE \_\_\_\_ E-MAIL \_\_\_\_

X

\_\_\_\_\_  
First Name Last Name

15. E-SIGNATURE - \*\* See page #3 for E-Sign help

## 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.
  - NON-PROFIT** – Tax-exempt nonprofit organization in the United States as determined by 26 U.S. Code § 501.
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>NON-RESIDENTIAL SPORTS UTILITY FEE</b>	Every employer who employs one or more non-resident employees who earn compensation as the result of services performed a publically funded facility within the city, to engage in an athletic event or otherwise render performance for which a non-resident receives remuneration is required to withhold and remit the fee to the Treasurer.

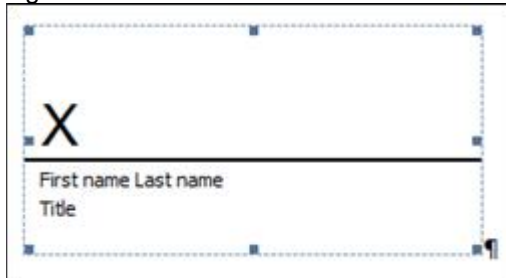
14. **OWNER, PARTNERS OR OFFICERS** – For individuals, Partnerships and S-Corporations, list the name, address and Social Security Number of the owner, all partners and/or responsible officers. Attach addendum if necessary. For Corporations, list name and address of responsible officer. Limited Liability Company must list member(s).
15. **E-SIGNATURE** – Please e-sign the form.

## Submission Options and E-Signature Help

See below the following submission options and E-Signature help directions. For assistance, change of status or to request forms; call **412-255-2543**.

### E-Signature Directions:

When you sign a signature line, you add a visible representation of your signature and a digital signature.



1. In the file, right-click the signature line.

NOTE: If the file opens in Protected View, click Edit Anyway, if the file is from a reliable source.

2. From the menu, select Sign.
  - o To add a printed version of your signature, type your name in the box next to the X.
  - o Click Sign.
  - o The Signatures button appears at the bottom of the document or worksheet.

### Submission Options:

1. Online Submission:
  - o Email your form to [registration@pittsburghpa.gov](mailto:registration@pittsburghpa.gov)
2. Mailing Option:
  - o Mail your form to:  
Registration, City of Pittsburgh, 414 Grant ST RM 207, Pittsburgh, PA 15219-2476