

# AT 2021

# AMUSEMENT TAX

CITY OF PITTSBURGH

Rev 12/20

CITY ID	FEDERAL ID
MONTH OF	

**DUE ON OR BEFORE**

Amended Return ( )  
Supplemental Return ( )

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**

**USE BLACK INK ONLY ON THIS FORM – DO NOT STAPLE ANYTHING TO THIS FORM**

EVENT NAME (list additional on separate page if needed)	EVENT LOCATION	DATE

Annual Amusement Place License number: \_\_\_\_\_

Amusement Producer License number, if applicable: \_\_\_\_\_

TAX CATEGORY	TAXABLE REVENUE AMOUNT**	TAX RATE 5% (.04762)	AMOUNT DUE
1. ADMISSION TO ANY PLACE	a. _____	x .04762 =	b. _____
2. FREE OR REDUCED RATE ADMISSIONS	a. _____	x .04762 =	b. _____
3. LEASES, ETC OF BOXES AND SEATS	a. _____	x .04762 =	b. _____
4. SEASON OR SUBSCRIPTION TICKETS	a. _____	x .04762 =	b. _____
5. BARS, NIGHTCLUBS, & SIMILAR ENTERTAINMENT	a. _____	x .04762 =	b. _____
6. PERFORMING ARTS, NON-PROFIT CHARITABLE <b>Enter PA Sales Tax Exemption No.</b>	a. _____	x 0 * =	b. _____

\*PA HB 850-2004 – Performing Arts Registration form must be on file. Return must be filed indicating gross revenue. The charity must show that it has a Pennsylvania sales tax exemption to qualify as an Institution of Purely Public charity. 10 P.S. § 376(a). Special rules may apply. Refer to section 201 c of the Amusement Tax regulations.

\*\* In calculating this amount, please note, gross collections from patrons are presumed to include the amusement tax.

- |  |           |
|--|-----------|
| 7. TOTAL TAX DUE (Add Lines 1b through 6b) | 7. _____  |
| 8. INTEREST (1% (0.01) per month)          | 8. _____  |
| 9. PENALTY (5% (0.05) per month)           | 9. _____  |
| 10. TOTAL DUE (Add Lines 7 through 9)      | 10. _____ |

# CITY OF PITTSBURGH AMUSEMENT TAX

CITY CODE, TITLE TWO, CHAPTER 241

## INSTRUCTIONS

The Amusement Tax is imposed at the rate shown under **TAX CATEGORY** 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 bar, night club, 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.

**REFUNDS** – The City of Pittsburgh will issue refunds to the place of amusement only if the place of amusement provides evidence that the tax was previously refunded to the patron.

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

**FOR ASSISTANCE CALL 412 255 2525**

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Has business been sold or discontinued? Do you need to update or change your business information? If **YES**, a **CHANGE IN BUSINESS STATUS 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 **412-255-2525** to request the form.

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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.