



CITY OF PITTSBURGH

Department of Finance

NOTICE TO TAXPAYER

The instructions provided in this document will help you complete the upper portion of the City of Pittsburgh tax forms for the following tax types:

- Amusement
- Payroll Expense
- Institution and Service Privilege
- Local Service
- Parking
- Non-Resident Sports Facility Usage Fee

Additional instructions are provided with each tax return for each tax type for taxpayers to refer to. These instructions will explain how to file the particular tax return for the City of Pittsburgh.

Any entity that conducts business within the City of Pittsburgh must be registered and have a City Account Number. If you do not have a 9-digit City Account Number, please complete a Business Registration Form on our New Business Registration website.

Please be advised that tax forms submitted to the City of Pittsburgh that are not on City of Pittsburgh standardized forms <http://www.pittsburghpa.gov/finance/tax-forms>, or are **missing** information, or have **incorrect** information will be considered incomplete. If the corrected form is not received prior to the due date, penalty and interest will be assessed.

Pre-printed tax returns are sent to taxpayers on a monthly/quarterly basis depending on the tax type. If you are not receiving them, please contact our office at **(412) 255-8822** to verify the mailing address or to make any additional changes.

On the upper portion of the tax form, the taxpayer or preparer must enter the following information for **any tax form** to be considered complete:

- City ID #
- Tax/Fee Period
- Quarter (if applicable)
- Due on or before date
- Signature & Additional information

COMPLETION OF AMUSEMENT TAX FORM

AT 2019 **AMUSEMENT TAX**
CITY OF PITTSBURGH

REV 09/18

1 CFD CITY ID	2 FEDERAL ID
3 TAX PERIOD	
4 DUE ON OR BEFORE	
5	
6	

Amended Return () Tax Return No Longer Needed ()

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

1. **City ID:** This is a 9-digit number that the business or individual receives after registering with the City of Pittsburgh.
2. **FEIN #:** This field is not required, but if you have your 9-digit IRS Businesses Federal Identification Number, please enter this under the Federal ID section.
3. **Tax Period:** field options must be written as : 01 (January) 02 (February) 03 (March) 04 (April) 05 (May) 06 (June) 07 (July) 08 (August) 09 (September) 10 (October) 11(November) 12 (December)
4. **Due On or Before:** The Amusement Tax is DUE ON OR BEFORE THE 15TH OF THE MONTH given the appropriate **TAX PERIOD**.
5. **Name:** In the blank space indicated in the screenshot above, the company or individual should enter their Name.
6. **Address:** In the blank space indicated in the screenshot above, the company or individual should enter their Mailing Address.

The information in the upper right box of the tax form should be completed and signed by the taxpayer or tax preparer.

- A. **Amended Return-** If this is an amended return, the box next to Amended Return should be checked to notify the City.
- B. **Tax Return No Longer Needed-** If the Tax Return is no longer needed, this box should be checked and a **Change in Business Status** form should be completed. This form is found on the City of Pittsburgh website linked here: <https://pittsburghpa.gov/finance/tax-forms>.
- C. **Signature & Additional Information-** By signing and completing this section of the tax form, the taxpayer or tax preparer is certifying that all statements herein are true and correct to the best of their knowledge and belief.

A B

Amended Return () Tax Return No Longer Needed ()

C → 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

COMPLETION OF PAYROLL EXPENSE TAX FORM

ET-1 2019 PAYROLL EXPENSE TAX City of Pittsburgh Rev 09/18

1	CITY ID	FEDERAL ID	2
3	TAX PERIOD <small>Due on or before</small>	QUARTER	4

5

6 →

7 →

Amended Return () Tax Return No Longer Needed ()
Complete Account Cancellation 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

1. **City ID:** This is a 9-digit number that the business or individual receives after registering with the City of Pittsburgh.
2. **FEIN #:** This field is not required, but if you have your 9-digit IRS Businesses Federal Identification Number, please enter this under the Federal ID section.
3. **Tax Period:** field options should be written as: 03 or 06 or 09 or 12
4. **Quarter:** field options should be written as : 1st or 2nd or 3rd or 4th
5. **Due On or Before:** Payroll Expense Tax is DUE ON OR BEFORE MAY 31, AUGUST 31, NOVEMBER 30, FEBRUARY 28/29 with the appropriate **TAX PERIOD AND QUARTER** of the DUE DATE.

ET-1 Payroll Expense Tax - Due on or before date field is either:

- May 31 -(First Quarter- Jan, Feb, March) -03
- August 31- (Second Quarter-April, May, June) -06
- November 30- (Third Quarter- July, Aug, Sept) – 09
- February 28/29- (Fourth Quarter- Oct, Nov, Dec) -12

6.Name: In the blank space indicated in the screenshot above, the company or individual should enter their Name.

7. Address: In the blank space indicated in the screenshot above, the company or individual should enter their Mailing Address.

The information in the upper right box of the tax form should be completed and signed by the taxpayer or tax preparer.

- A. **Amended Return-** If this is an amended return, the box next to Amended Return should be checked to notify the City.
- B. **Tax Return No Longer Needed-** If the Tax Return is no longer needed, this box should be checked and a **Change in Business Status** form should be completed. This form is found on the City of Pittsburgh website linked here: <https://pittsburghpa.gov/finance/tax-forms>.
- C. **Signature & Additional Information-** By signing and completing this section of the tax form, the taxpayer or tax preparer is certifying that all statements herein are true and correct to the best of their knowledge and belief.

The screenshot shows a section of a tax form with three callout boxes: 'A' points to the 'Amended Return ()' checkbox, 'B' points to the 'Tax Return No Longer Needed ()' checkbox, and 'C' points to the signature and preparer information section. The form includes fields for SIGNATURE, TITLE, DATE, PHONE, E-MAIL ADDRESS, PREPARER'S NAME, and PREPARER'S PHONE. Below these fields is a certification statement and a warning about the omission of applicable information.

Amended Return () Tax Return No Longer Needed ()

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

COMPLETION OF INSTITUTION AND SERVICE PRIVILEGE TAX FORM

ISP 2019 INSTITUTION AND SERVICE PRIVILEGE TAX CITY OF PITTSBURGH

CFD

1 CITY ID 2 FEDERAL ID

3 DUE ON OR BEFORE APRIL 15, 2018

4

5

Rev 06/18

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

SIGNATURE _____

TITLE _____ DATE _____

PHONE _____

E-MAIL ADDRESS _____

PREPARER'S NAME _____

PREPARER'S PHONE _____

1. **City ID:** This is a 9-digit number that the business or individual receives after registering with the City of Pittsburgh.
2. **FEIN #:** This field is not required but if you have your 9-digit IRS Businesses Federal Identification Number, please enter this under the Federal ID section.
3. **Due On or Before:** This is an annual return due on April 15th of the current year for the prior year taxes.
4. **Name:** In the blank space indicated in the screenshot above, the company or individual should enter their Name.
5. **Address:** In the blank space indicated in the screenshot above, the company or individual should enter their Mailing Address.

The information in the upper right box of the tax form should be completed and signed by the taxpayer or tax preparer.

- A. **Amended Return-** If this is an amended return, the box next to Amended Return should be checked to notify the City.
- B. **Tax Return No Longer Needed-** If the Tax Return is no longer needed, this box should be checked and a **Change in Business Status** form should be completed. This form is found on the City of Pittsburgh website linked here: <https://pittsburghpa.gov/finance/tax-forms>.
- C. **Signature & Additional Information-** By signing and completing this section of the tax form, the taxpayer or tax preparer is certifying that all statements herein are true and correct to the best of their knowledge and belief.

A B

Amended Return () Tax Return No Longer Needed ()

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

COMPLETION OF LOCAL SERVICE TAX FORM FOR EMPLOYERS AND SELF-EMPLOYED

LS-1 2019

CFD

LOCAL SERVICES TAX

QUARTERLY

For Employers & Self-Employed Individuals

City of Pittsburgh

Rev 09/18

<div style="border: 1px solid black; padding: 2px; width: 20px; margin: 0 auto;">1</div>	CITY ID	<div style="border: 1px solid black; padding: 2px; width: 20px; margin: 0 auto;">2</div>	FEDERAL ID
<div style="border: 1px solid black; padding: 2px; width: 20px; margin: 0 auto;">3</div>	TAX PERIOD	<div style="border: 1px solid black; padding: 2px; width: 20px; margin: 0 auto;">4</div>	QUARTER

Due on or before

5

6

7

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

1. **City ID:** This is a 9-digit number that the business or individual receives after registering with the City of Pittsburgh.
2. **FEIN #:** This field is not required, but if you have your 9-digit IRS Businesses Federal Identification Number, please enter this under the Federal ID section.
3. **Tax Period :**field options should be written as: 03 or 06 or 09 or 12
4. **Quarter:** field options should be written as : 1st or 2nd or 3rd or 4th
5. **Due on or Before:** The Local Service Tax is DUE ON OR BEFORE APRIL 30, JULY 31, OCTOBER 31, JANUARY 31 with the given **TAX PERIOD AND QUARTER** that corresponds with DUE DATE.

LS-1 Local Service Tax - Due on or before date field is either:

- April 30- (First Quarter- Jan, Feb, March) -03
- July 31- (Second Quarter-April, May, June) -06
- October 31- (Third Quarter- July, Aug, Sept) -09

January 31- (Fourth Quarter-Oct, Nov, Dec)-12

6. **Name:** In the blank space indicated in the screenshot above, the company or individual should enter their Name.
7. **Address:** In the blank space indicated in the screenshot above, the company or individual should enter their Mailing Address.

The information in the upper right box of the tax form should be completed and signed by the taxpayer or tax preparer.

- A. **Amended Return-** If this is an amended return, the box next to Amended Return should be checked to notify the City.
- B. **Tax Return No Longer Needed-** If the Tax Return is no longer needed, this box should be checked and a **Change in Business Status** form should be completed. This form is found on the City of Pittsburgh website linked here: <https://pittsburghpa.gov/finance/tax-forms>.
- C. **Signature & Additional Information-** By signing and completing this section of the tax form, the taxpayer or tax preparer is certifying that all statements herein are true and correct to the best of their knowledge and belief.

The image shows a portion of a tax form with three callout boxes: 'A' points to the 'Amended Return ()' checkbox, 'B' points to the 'Tax Return No Longer Needed ()' checkbox, and 'C' points to the signature and contact information fields.

Amended Return () Tax Return No Longer Needed ()

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

COMPLETION OF LOCAL SERVICE TAX FORM FOR EMPLOYEE ONLY

LS-3 2019 LOCAL SERVICES TAX

CFD PERSONAL RETURN – EMPLOYEE ONLY
CITY OF PITTSBURGH

Rev 09/18

1	OR PROPER CREDIT SOCIAL SECURITY NUMBER MUST BE ENTERED IN BOX BELOW CITY ID	SOCIAL SECURITY #	2
	TAX PERIOD	QUARTER	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> OMISSION OF THE ABOVE APPLICABLE INFORMATION CONSTITUTES AN INCOMPLETE RETURN

Due on or before

3

4

5

6

7

Make name/address corrections above
USE BLACK INK ONLY ON THIS FORM

- 1. City ID:** This is a 9-digit number that the business or individual receives after registering with the City of Pittsburgh.
- 2. Social Security Number:** This field is not required. Your 9-digit Social Security Number can be entered under the Social Security Number section to help the City easily identify the employee filing the return.
- 3. Tax Period :**field options should be written as: 03 or 06 or 09 or 12
- 4. Quarter:** field options should be written as : 1st or 2nd or 3rd or 4th
- 5. Due on or Before:** The Local Service Tax is DUE ON OR BEFORE APRIL 30, JULY 31, OCTOBER 31, JANUARY 31 with the given **TAX PERIOD AND QUARTER** that corresponds with DUE DATE.

LS-3 Local Service Tax - Due on or before date field is either:

- April 30 (First Quarter-Jan, Feb, March) -03
- July 31 (Second Quarter-April, May, June) -06
- October 31 (Third Quarter- July, Aug, Sept) -09
- January 31 (Fourth Quarter-Oct, Nov, Dec)-12

- 6. Name:** In the blank space indicated in the screenshot above, the company or individual should enter their Name.
- 7. Address:** In the blank space indicated in the screenshot above, the company or individual should enter their Mailing Address.

The information in the upper right box of the tax form should be completed and signed by the taxpayer or tax preparer.

- A. **Amended Return-** If this is an amended return, the box next to Amended Return should be checked to notify the City.

- B. **Tax Return No Longer Needed**- If the Tax Return is no longer needed, this box should be checked and a **Change in Business Status** form should be completed. This form is found on the City of Pittsburgh website linked here: <https://pittsburghpa.gov/finance/tax-forms>.
- C. **Signature & Additional Information**- By signing and completing this section of the tax form, the taxpayer or tax preparer is certifying that all statements herein are true and correct to the best of their knowledge and belief.

A B

Amended Return () Tax Return No Longer Needed ()

C

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

COMPLETION OF PARKING TAX FORM

PT 2019 PARKING TAX CITY OF PITTSBURGH Rev 09/18

1 CFD 2

CITY ID FEDERAL ID

3 Tax Period

DUE ON OR BEFORE 4

5

6

Amended Return () Tax Return No Longer Needed ()

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.

1. **City ID:** This is a 9-digit number that the business or individual receives after registering with the City of Pittsburgh.
2. **FEIN #:** This field is not required but if you have your 9-digit IRS Businesses Federal Identification Number, please enter this under the Federal ID section.
3. **Tax Period:** field options must be written as : 01 (January) 02 (February) 03 (March) 04 (April) 05 (May) 06 (June) 07 (July) 08 (August) 09 (September) 10 (October) 11(November) 12 (December)

4. **Due on or Before:** The Parking Tax is DUE ON OR BEFORE THE 15TH OF THE MONTH with the given the appropriate **TAX PERIOD**.
5. **Name:** In the blank space indicated in the screenshot above, the company or individual should enter their Name.
6. **Address:** In the blank space indicated in the screenshot above, the company or individual should enter their Mailing Address.

The information in the upper right box of the tax form should be completed and signed by the taxpayer or tax preparer.

- A. **Amended Return-** If this is an amended return, the box next to Amended Return should be checked to notify the City.
- B. **Tax Return No Longer Needed-** If the Tax Return is no longer needed, this box should be checked and a **Change in Business Status** form should be completed. This form is found on the City of Pittsburgh website linked here: <https://pittsburghpa.gov/finance/tax-forms>.
- C. **Signature & Additional Information-** By signing and completing this section of the tax form, the taxpayer or tax preparer is certifying that all statements herein are true and correct to the best of their knowledge and belief.

A

B

Amended Return ()
Tax Return No Longer Needed ()

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

C

COMPLETION OF NON-RESIDENT SPORTS FACILITY USAGE FEE FORM

UF-1 2019 **NON-RESIDENT SPORTS FACILITY
USAGE FEE**
CITY OF PITTSBURGH

CFD

1	CITY ID	2	FEDERAL ID
3	FEE PERIOD	4	QUARTER
Due on or before			
5			

Amended Return ()	Return No Longer Needed ()
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. Failure to do so may result in civil or criminal penalties.

6	
7	

1. **City ID:** This is a 9-digit number that the business or individual receives after registering with the City of Pittsburgh.
2. **FEIN #:** This field is not required, but if you have your 9-digit IRS Businesses Federal Identification Number, please enter this under the Federal ID section.
3. **Tax Period:** field options should be written as: 03 or 06 or 09 or 12
4. **Quarter:** field options should be written as : 1st or 2nd or 3rd or 4th
5. **Due on or Before:** The Non-Resident Facility Usage Fee is DUE ON OR BEFORE DUE APRIL 30, JULY 31, OCTOBER 31, JANUARY 31 and must correspond with the appropriate **FEE PERIOD AND QUARTER**.
Sports Facility Usage Fee Tax - Due on or before date field is either:
 - April 30- (First Quarter- Jan, Feb, March) -03
 - July 31- (Second Quarter-April, May, June) -06
 - October 31- (Third Quarter- July, Aug, Sept) -09
 - January 31 -(Fourth Quarter-Oct, Nov, Dec) -12
6. **Name:** In the blank space indicated in the screenshot above, the company or individual should enter their Name.
7. **Address:** In the blank space indicated in the screenshot above, the company or individual should enter their Mailing Address.

The information in the upper right box of the tax form should be completed and signed by the taxpayer or tax preparer.

- A. **Amended Return-** If this is an amended return, the box next to Amended Return should be checked to notify the City.
- B. **Tax Return No Longer Needed-** If the Tax Return is no longer needed, this box should be checked and a **Change in Business Status** form should be completed. This form is found on the City of Pittsburgh website linked here: <https://pittsburghpa.gov/finance/tax-forms>.

C. **Signature & Additional Information**- By signing and completing this section of the tax form, the taxpayer or tax preparer is certifying that all statements herein are true and correct to the best of their knowledge and belief.

A	B
Amended Return () Tax Return No Longer Needed ()	
C	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>
	OMISSION OF THE ABOVE APPLICABLE INFORMATION