NOTICE TO TAXPAYER

The instructions provided in this document will help you to 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. 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, interest and penalty 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 (if applicable)
- Quarter/Month (if applicable)
- Due on or before date
- Signature & Additional information
COMPLETION OF AMUSEMENT TAX FORM

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, enter this under the Federal ID section.

3. **Month Of**: 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 MONTH.

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.

- **Amended Return**: If this is an amended return, the box next to Amended Return should be checked to notify the City.
- **Supplemental Return**: If this is a supplemental return, the box next to Supplemental Return should be checked to notify the City.
- **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](https://pittsburghpa.gov/finance/tax-forms).
- **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.
**COMPLETION OF PAYROLL EXPENSE TAX FORM**

**ET-1 2020**

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, enter this under the Federal ID section.
3. **Quarter**: Field options should be written as: 01 – FIRST, 06 – SECOND, 09 – THIRD, 12 – FOURTH.
4. **Due On or Before**: Payroll Expense Tax is DUE ON OR BEFORE MAY 31, AUGUST 31, NOVEMBER 30, FEBRUARY 28/29 with the appropriate QUARTER.
ET-1 Payroll Expense Tax - Due on or before date field is either:
May 31- (03-First Quarter- Jan, Feb, March)
August 31- (06-Second Quarter-April, May, June)
November 30- (09-Third Quarter- July, Aug, Sept)
February 28/29- (12-Fourth Quarter- Oct, Nov, Dec)

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](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.
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, 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](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.
**COMPLETION OF LOCAL SERVICE TAX FORM FOR EMPLOYERS AND SELF-EMPLOYED**

**LS-1 2020**

**LOCAL SERVICES TAX QUARTERLY**

For Employers & Self-Employed Individuals
City of Pittsburgh

<table>
<thead>
<tr>
<th>CFD</th>
<th>CITY ID</th>
<th>FEDERAL ID</th>
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<th>DUE ON OR BEFORE</th>
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**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 affirm that all statements herein are true and correct to the best of my knowledge and belief, being duly engaged 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**

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, enter this under the Federal ID section.
3. **Quarter**: Field options should be written as: 01 - FIRST, 06 – SECOND, 09 – THIRD, 12 – FOURTH.
4. **Due on or Before**: The Local Service Tax is DUE ON OR BEFORE APRIL 30, JULY 31, OCTOBER 31, JANUARY 31 with the given QUARTER.

LS-1 Local Service Tax - Due on or before date field is either:
- April 30- (03- First Quarter- Jan, Feb, March)
- July 31- (06 - Second Quarter-April, May, June)
- October 31- (09-Third Quarter- July, Aug, Sept)
January 31- (12- Fourth Quarter-Oct, Nov, Dec)

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](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.
COMPLETION OF LOCAL SERVICE TAX FORM FOR EMPLOYEE ONLY

LS-3 2020

LOCAL SERVICES TAX
PERSONAL RETURN – EMPLOYEE ONLY
CITY OF PITTSBURGH

FOR PROPER CREDIT SOCIAL SECURITY NUMBER MUST BE ENTERED IN BOX BELOW

<table>
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<tbody>
<tr>
<td>CITY ID</td>
<td>SOCIAL SECURITY #</td>
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<tr>
<td>QUARTER</td>
<td>Due on or before</td>
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</table>

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. **Quarter**: Field options should be written as: 01 – FIRST, 06 – SECOND, 09 – THIRD, 12 – FOURTH.

4. **Due on or Before**: The Local Service Tax is DUE ON OR BEFORE APRIL 30, JULY 31, OCTOBER 31, JANUARY 31 with the given QUARTER.

   LS-3 Local Service Tax - Due on or before date field is either:
   - April 30- (03- First Quarter- Jan, Feb, March)
   - July 31- (06- Second Quarter-April, May, June)
   - October 31- (09-Third Quarter- July, Aug, Sept)
   - January 31- (12- Fourth Quarter-Oct, Nov, Dec)

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.

![Image of a form with labeled sections]

**COMPLETION OF PARKING TAX FORM**

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, enter this under the Federal ID section.
3. **Month Of**: 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 MONTH.

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](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.
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, enter this under the Federal ID section.

3. **Quarter**: Field options should be written as: 01 - FIRST, 06 - SECOND, 09 - THIRD, 12 - FOURTH

4. **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 QUARTER.

   Sports Facility Usage Fee Tax - Due on or before date field is either:
   - April 30 - (03- First Quarter- Jan, Feb, March)
   - July 31 - (06 - Second Quarter-April, May, June)
   - October 31 - (09-Third Quarter- July, Aug, Sept)
   - January 31 - (12- Fourth Quarter-Oct, Nov, Dec)

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. **Supplemental Return**- If this is a supplemental return, the box next to Supplemental Return should be checked to notify the City.

C. **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](https://pittsburghpa.gov/finance/tax-forms).

D. **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.