



# THE CITY OF PITTSBURGH

## DEPARTMENT OF FINANCE

*William Peduto, Mayor*

*Margaret L. Lanier, Director of Finance / Treasurer*

### **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 15<sup>TH</sup> 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.

- 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>.
- 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.

Rev 4/19

Amended Return  Tax Return No Longer Needed  Complete Change in Business Status Form

Supplemental Return

**SIGNATURE** \_\_\_\_\_

**TITLE** owner **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**

**COMPLETION OF PAYROLL EXPENSE TAX FORM**

**ET-1 2020**

CFD

**PAYROLL EXPENSE TAX**  
**Employer/Sole Proprietor/Partner/**  
**Contractor - City of Pittsburgh** Rev 4/19

<b>CITY ID</b>	<b>FEDERAL ID</b>
<b>QUARTER</b>	
<b>DUE ON OR BEFORE</b>	

Amended Return  Tax Return No Longer Needed  Complete a Change in Business Status 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**

- City ID:** This is a 9-digit number that the business or individual receives after registering with the City of Pittsburgh.
- 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.
- Quarter:** Field options should be written as: 01- FIRST , 06 – SECOND, 09 – THIRD, 12 –FOURTH.
- 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>.
- 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 the ET-1 Payroll Expense Tax form. At the top, there are two checkboxes: "Amended Return ( )" and "Tax Return No Longer Needed ( )". Callout A points to the "Amended Return" checkbox, and callout B points to the "Tax Return No Longer Needed" checkbox. Below these are several fields for the preparer's information: "SIGNATURE", "TITLE", "DATE", "PHONE", "E-MAIL ADDRESS", "PREPARER'S NAME", and "PREPARER'S PHONE". Callout C points to the "SIGNATURE" field. At the bottom of the form, there is a certification statement: "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." Below this statement is the text "OMISSION OF THE ABOVE APPLICABLE INFORMATION".

# COMPLETION OF INSTITUTION AND SERVICE PRIVILEGE TAX FORM

**ISP 2020**

CFD

1 →

3 →

4 →

5 →

CITY ID	FEDERAL ID
ANNUAL	
DUE ON OR BEFORE APRIL 15, 2020	

2 ↓

**INSTITUTION AND SERVICE PRIVILEGE TAX**  
CITY OF PITTSBURGH

Rev 4/19

Amended Return  Tax Return No Longer Needed   
*Complete a Change in Business Status 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**

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 15<sup>th</sup> 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.

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 2020

**LOCAL SERVICES TAX QUARTERLY**  
For Employers & Self-Employed Individuals  
City of Pittsburgh

Rev 4/19

<b>CITY ID</b>	<b>FEDERAL ID</b>
<b>QUARTER</b>	
<b>DUE ON OR BEFORE</b>	

Amended Return       Tax Return No Longer Needed  
Complete a Change in Business Status 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**

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>.
- 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 section. The signature section 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 the heading 'OMISSION OF THE ABOVE 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 LOCAL SERVICE TAX FORM FOR EMPLOYEE ONLY

**LS-3 2020**

**LOCAL SERVICES TAX**  
PERSONAL RETURN – EMPLOYEE ONLY  
CITY OF PITTSBURGH

CFD

Rev 10/19

FOR PROPER CREDIT SOCIAL SECURITY NUMBER MUST BE ENTERED IN BOX BELOW		Amended Return <input type="checkbox"/> Tax Return No Longer Needed <input type="checkbox"/>	
<b>CITY ID</b>	<b>SOCIAL SECURITY #</b>	<b>SIGNATURE</b> _____	
<b>QUARTER</b>		<b>TITLE</b> _____	<b>DATE</b> _____
<b>Due on or before</b>		<b>PHONE</b> _____	
		<b>E-MAIL ADDRESS</b> _____	
		<b>PREPARER'S NAME</b> _____	
		<b>PREPARER'S PHONE</b> _____	
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.			
<b>OMISSION OF THE ABOVE APPLICABLE INFORMATION CONSTITUTES AN INCOMPLETE RETURN</b>			

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.

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 PARKING TAX FORM

**PT 2020**

CFD

**1** → CITY ID

**2** → FEDERAL ID

**3** → FEDERAL ID

**4** → FEDERAL ID

**5** → MONTH OF DUE ON OR BEFORE

**6** → DUE ON OR BEFORE

**PARKING TAX**  
CITY OF PITTSBURGH

Rev 4/19

Amended Return       Tax Return No Longer Needed   
Complete a Change in Business Status 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**

**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 15<sup>TH</sup> 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>.
- 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 labeled A, B, and C. Callout A points to the 'Amended Return ( )' checkbox. Callout B points to the 'Tax Return No Longer Needed ( )' checkbox. Callout C points to the 'SIGNATURE' field. The form fields include: Amended Return ( ), Tax Return No Longer Needed ( ), SIGNATURE \_\_\_\_\_, TITLE \_\_\_\_\_ DATE \_\_\_\_\_, PHONE \_\_\_\_\_, E-MAIL ADDRESS \_\_\_\_\_, PREPARER'S NAME \_\_\_\_\_, and PREPARER'S PHONE \_\_\_\_\_. Below these fields is a small disclaimer: '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.' At the bottom of the form section, it says 'OMISSION OF THE ABOVE APPLICABLE INFORMATION'.

# COMPLETION OF NON-RESIDENT SPORTS FACILITY USAGE FEE FORM

## UF-1 2020

### NON-RESIDENT SPORTS FACILITY USAGE FEE CITY OF PITTSBURGH

CFD

<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">1</div> <div style="border: 1px solid black; width: 100%; height: 20px; text-align: center;">CITY ID</div>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">2</div> <div style="border: 1px solid black; width: 100%; height: 20px; text-align: center;">FEDERAL ID</div>
<div style="border: 1px solid black; width: 100%; height: 20px; text-align: center;">QUARTER</div>	

**DUE ON OR BEFORE**

5

4

3

6

Rev 4/19

Amended Return ( )	Return No Longer Needed ( )
Supplemental Return ( )	Complete a Change in Business Status 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.	
<b>OMISSION OF THE ABOVE APPLICABLE INFORMATION CONSTITUTES AN INCOMPLETE RETURN</b>	

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>.
- 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.

Rev 4/19

Amended Return       Tax Return No Longer Needed   
 Supplemental Return       Complete Change in Business Status Form

**SIGNATURE** \_\_\_\_\_

**TITLE** owner      **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**