

EXEMPTION & EXCLUSIONS WORKSHEET

CATEGORY	B. EXEMPTION & EXCLUSIONS	AMOUNT
1. SERVICES	I. City Ordinance #6 of 1996 Detailing Exemption on gross annual receipts is \$20,000.	I. \$ _____
	II. Interstate Transaction <i>(include itemized breakdown on separate page)</i>	II. \$ _____
	III. Receipts not attributable and not allocable to a Pittsburgh business <i>(include breakdown)</i> and list addresses	III. \$ _____
	IV. Other Exemption & Exclusions – Be specific – Attach additional sheets if necessary	IV. \$ _____
	LINE 1B ON PAGE 1 - Add the amounts in lines 1B I- IV. above & enter total	
2. COMMISSIONS	I. City Ordinance #6 of 1996 Detailing Exemption on gross annual receipts is \$20,000.	I. \$ _____
	II. Interstate Transaction <i>(include itemized breakdown on separate page)</i>	II. \$ _____
	III. Receipts not attributable and not allocable to a Pittsburgh business <i>(include breakdown)</i> and list addresses	III. \$ _____
	IV. Other Exemption & Exclusions – Be specific – Attach additional sheets if necessary	IV. \$ _____
	LINE 2B ON PAGE 1 - Add the amounts in lines 2B I- IV. above and enter total	
3. RENTALS	I. City Ordinance #6 of 1996 Detailing Exemption on gross annual receipts is \$20,000.	I. \$ _____
	II. Interstate Transaction <i>(include itemized breakdown on separate page)</i>	II. \$ _____
	III. Receipts not attributable and not allocable to a Pittsburgh business <i>(include breakdown)</i> and list addresses	III. \$ _____
	IV. Other Exemption & Exclusions – Be specific – Attach additional sheets if necessary	IV. \$ _____
	LINE 3B ON PAGE 1 - Add the amounts in lines 3B I- IV. above and enter total	
4. GOODS, WARES & MERCH. SOLD	I. City Ordinance #6 of 1996 Detailing Exemption on gross annual receipts is \$20,000.	I. \$ _____
	II. Interstate Transaction <i>(include itemized breakdown on separate page)</i>	II. \$ _____
	III. Receipts not attributable and not allocable to a Pittsburgh business <i>(include breakdown)</i> and list addresses	III. \$ _____
	IV. Manufacturing	IV. \$ _____
	V. PA Sales Tax	V. \$ _____
	VI. Other Exemption & Exclusions – Be specific – Attach additional sheets if necessary	VI. \$ _____
	LINE 4B ON PAGE 1 - Add the amounts in lines 4B I- VI. above and enter total	
5. OTHER (Specify below) _____	I. City Ordinance #6 of 1996 Detailing Exemption on gross annual receipts is \$20,000.	I. \$ _____
	II. Interstate Transaction <i>(include itemized breakdown on separate page)</i>	II. \$ _____
	III. Receipts not attributable and not allocable to a Pittsburgh business <i>(include breakdown)</i> and list addresses	III. \$ _____
	IV. Other Exemption & Exclusions – Be specific – Attach additional sheets if necessary	IV. \$ _____
	LINE 5B ON PAGE 1 - Add the amounts in lines 5B I- IV. above and enter total	

City of Pittsburgh, Institution And Service Privilege Tax
City Code Title Two Chapter 247

INSTRUCTIONS

SECTION A- HOW TO REPORT GROSS REVENUE

Gross Revenue should be entered in line 1A- 5A per business category. Example: \$500.00 for Services in 1A and \$1,600.00 for Commissions in 2A. If reporting revenue in 5A, explain the "Other" source of revenue in the space provided on page 1.

NEW BUSINESSES:

In the **FIRST** year of operation, indicate starting date here: _____/_____/_____ and first month's gross revenue here: \$ _____. Multiply the first month's gross revenue by the number of months, including any fraction thereof; from the starting date to December 31. The product of this calculation (first month's revenue multiplied by the number of months and fraction of a month from the starting date to December 31) is to be reported on page one.

In the **SECOND** year of operation, calculate tax by multiplying the same first month's volume of business by twelve (12). Enter the result of this calculation on page one.

If the business is **temporary or seasonal** (less than sixty- (60) days' duration), the actual gross revenue realized during the entire period of operation is to be reported on page one. Such seasonal and temporary businesses are required to file this return within seven (7) days of the termination of the business or business activity.

SECTION B- EXEMPTIONS AND EXCLUSIONS

Enter in the total exemption amounts (lines 1B-5B) in from the Exemptions and Exclusion Worksheet (page2). Calculate the total exemptions/ exclusion in the worksheet for each category and enter the amount in Section B on page 1. The details of any exemptions or exclusions for purposes of calculating taxable gross revenue must be entered in this section. Include all necessary proof: documents, forms and schedules for your exemptions (if applicable), simply filling in the dollar amount is not adequate. Failure to adequately explain an exemption or exclusion may result in a billing for additional tax. You must provide the addresses of those locations for which you are claiming an exemption or exclusion.

YOU MUST FILE AN INSTITUTION AND SERVICE PRIVILEGE TAX RETURN TO CLAIM EXEMPTION

COMMON EXCLUSIONS: Any activity(ies) conducted by a non-profit organization in which unpaid volunteers conduct the activity(ies), the receipts go in their entirety to the organization. Also excluded are taxes collected, membership dues, voluntary or charitable contributions unrelated to specific services; any taxes collected as an agent for the United States of America, Commonwealth of Pennsylvania, or the City of Pittsburgh.

CITY ORDINANCE #6 OF 1996 DETAILING EXEMPTION ON GROSS ANNUAL RECEIPTS: Every person or institution is entitled to ONE exemption from gross receipts. If you file more than one Institution and Service Privilege Tax return, you may take the exemption against ONLY ONE of those return = \$20,000.00

SECTION C- NET REVENUE

To calculate the net revenue, take the gross revenue per each category (1A-5A) minus the exemptions and exclusion per each category (1B-5B). For example, if the gross revenue for services was \$500.00 (line 1A) and the exemption/exclusion amount was \$100.00 (line 1B), the net revenue would equal \$400.00 (line 1C).

SECTION D- NET TAX AMOUNT DUE

To calculate this section, take the net revenue amount multiplied by the corresponding tax rate. For example, if the net revenue for services was \$400.00 you would take \$400.00 X 0.006 = \$2.40. \$2.40 would be the net tax amount due.

LINE 7- TOTAL NET TAX DUE -Add lines 1D – 5D to calculate the total net tax due.

LINES 8- 11- After completing lines 1 through 11, remit a check made payable to: **TREASURER, CITY OF PITTSBURGH** on or before the return due date indicated on the top of the first page. **Make sure your City Account Number is on the check or money order.** Payments made after the due date must include penalty and interest amounts (lines 8 and 9). Make sure you sign and date the return. Failure to do so may cause a delay in processing.

SPECIAL NOTICE: Internal Revenue Service (IRS) federal filing information has been made available to the City of Pittsburgh, Finance Department, and may be used to compare tax returns.

THIS RETURN MUST BE FILED WITH THE TREASURER, CITY OF PITTSBURGH, ON OR BEFORE THE DATE INDICATED, WITH REMITTANCE IN FULL FOR AMOUNT OF TAXES TO AVOID THE IMPOSITION OF PENALTY AND INTEREST. FAILURE TO FILE A COMPLETE AND TIMELY RETURN MAY RESULT IN LEGAL ACTION BY THE TREASURER'S OFFICE. Any forms that are received where the business is not registered and a registration form has not been included or where the tax form is filled out improperly, the tax form may be returned to the taxpayer. Penalty and interest will accrue until the form is properly completed and returned.

Pursuant to the Acts of Assembly No. 320 approved June 20, 1947, No. 374, approved May 12, 1949, No. 508, approved August 24, 1961, and No. 511, approved December 31, 1965, the City of Pittsburgh Home Rule Charter, the Pittsburgh Code and any and all amendments or subsequent re-enactment's of any of the foregoing, this return is made of the total and taxable volume of business for the period indicated.

The Pittsburgh Code imposes a tax rate of six mills (0.006) or two mills (0.002) depending on the type of revenue on each dollar of volume of the gross annual revenue of any foundation, partnership, association, corporation, s-corporation, any other type of organization operating under a non-profit organization or organized as a non-profit entity. Any type of service, income, rental, sale of drinks, food and dance activity conducted by the non-profit charter to the general public or to a selected or limited number thereof is taxable and due.

FILING DEADLINE

Annual filing due on or before April 15 of the current year, but is based on gross receipts received in the prior year.

WHO IS TAXED ON GROSS INCOME

Entities covered include hospitals, libraries, universities, colleges, "schools, other than secondary or elementary", fraternal organizations and other organizations with status 501 (C)(3), nursing homes, veterans organizations, health organizations, charitable organizations and day care providers.

WHO IS NOT TAXED ON GROSS INCOME

Political subdivisions, any agent of Federal, State or Local government, a true public charity in respect to transactions directly related to its principal charitable purpose.

FOR ASSISTANCE WITH THIS FORM, PLEASE CALL 412-255-2525

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 or call **412-255-2525** to request the form.

Make check payable to:
TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH
WRITE YOUR CITY ACCOUNT NUMBER ON YOUR CHECK
A **\$30.00** fee will be assessed for any check returned from the bank for any reason.

MAIL TO:
CITY TREASURER ISP TAX
414 GRANT ST STE 224
PITTSBURGH PA 15219-2476