



ACCOUNT NUMBER

FOR OFFICIAL USE

NEW BUSINESS REGISTRATION City of Pittsburgh

****Review Instructions on Page #2 and Submission Options on Page #3**

NBR-I
Rev 11/2016

NAICS CODE

1. FEDERAL IDENTIFICATION NUMBER ____ 2. SOCIAL SECURITY NUMBER ____

3. LEGAL NAME ____ 4. TRADE NAME ____

5. BUSINESS PHONE NUMBER ____ 6. HOME PHONE NUMBER ____

7. BUSINESS MAIL ADDRESS: STREET NUMBER ____ STREET NAME ____

CITY ____ STATE ____ ZIP CODE ____ E-MAIL ____

8. PITTSBURGH AREA ADDRESS - If more than one attach list

STREET NUMBER ____ STREET NAME ____

CITY ____ STATE ____ ZIP CODE ____

9. BUSINESS OPERATED AS:

- INDIVIDUAL OR A SINGLE MEMBER NON-PROFIT CORPORATION (attach IRS determination letter)
- ASSOCIATION S-CORPORATION PARTNERSHIP OR LLC CORPORATION OR LLC OTHER

10. DETAIL BUSINESS DESCRIPTION: ____

11. BUSINESS START DATE: [Click here to enter a date.](#) 12. DATE STARTED IN PITTSBURGH: [Click here to enter a date.](#)

13. INDICATE TAX LIABILITY - See next page for brief description of each tax. If not sure what taxes you are liable for, call Tax Registration for assistance at 412-255-2543.

- Payroll Expense Tax (ET-1) Local Services Tax (LS-1) Institution Service Privilege Tax (ISP)
- Amusement Tax (AT) Parking Tax (PT) Non-Residential Sports Utility Fee (UF)

14. OWNERS, PARTNERS, MEMBERS OR OFFICERS - If more than two (2), supply required information on separate sheet

LEGAL NAME ____ SOCIAL SECURITY NUMBER ____

STREET NUMBER ____ STREET NAME ____

CITY ____ STATE ____ ZIP CODE ____ E-MAIL ____

LEGAL NAME ____ SOCIAL SECURITY NUMBER ____

STREET NUMBER ____ STREET NAME ____

CITY ____ STATE ____ ZIP CODE ____ E-MAIL ____

X

First Name Last Name

15. E-SIGNATURE - ** See page #3 for E-Sign help

TO REGISTER A NEW BUSINESS ENTITY & ELIMINATE DELAYS OR THE ASSESSMENT OF PENALTIES

Use these instructions for completing this form. For assistance, change of status or to request forms; call **412-255-2543**.

1. **FEDERAL IDENTIFICATION NUMBER** - Enter Federal Employer Identification Number assigned to you by the Internal Revenue Service. Enter "APPLIED FOR" if business has not yet received one, include explanation.
2. **SOCIAL SECURITY NUMBER** – Enter the Owner's or Primary Partner's Social Security Number. See Item 16 for Partnerships and S-Corporations.
3. **LEGAL NAME** – Enter legal name of business. To properly identify business type, see instructions for Item 9 below.
 - INDIVIDUALS** – Entrepreneurs or sole proprietors, enter first, middle and last name.
 - PARTNERSHIPS** – Enter first, middle and last name.
 - CORPORATIONS** – Enter legal corporate name registered from home state or Federal Government.
4. **TRADE NAME** – If business trades as a name other than Legal Name, enter the "Trade Name".
5. **BUSINESS PHONE NUMBER** – Enter Pittsburgh area daytime telephone number.
6. **HOME PHONE NUMBER** – Enter home office telephone number or sole proprietor's home telephone number.
7. **PRIMARY BUSINESS ADDRESS** – Enter the office address where tax returns will be received, to be filed and paid. For PO BOX include street address also.
8. **PITTSBURGH AREA ADDRESS** – The Department of Finance requires knowledge of all local Pittsburgh addresses, which this business operates. If more than one (1), include addendum.
9. **TYPE OF BUSINESS**
 - INDIVIDUAL** – Business is not a corporation and not a legal partnership.
 - CORPORATION** – Incorporated businesses are legal corporations that file with state and federal agencies.
 - PARTNERSHIP** – Legal partnership must have a Federal Employer Identification Number (FIN). Agreed partners may be registered with the City of Pittsburgh.
 - NON-PROFIT** – Tax-exempt nonprofit organization in the United States as determined by 26 U.S. Code § 501.
10. **DETAIL BUSINESS DESCRIPTION** – Indicate the nature of the business, specific product(s), services provided, purpose, etc. Tax liabilities will be determined according to the type of business being registered.
11. **BUSINESS START DATE** – Enter the date when business first commenced operations.
12. **DATE STARTED IN PITTSBURGH** – Enter the date when business commenced operations in the City of Pittsburgh.
13. **TAX LIABILITIES**

LOCAL SERVICES TAX	(Formally the Emergency and Municipal Services Tax) – See LST Regulations for exemptions. All persons engaged in an occupation in the City of Pittsburgh are subject to pay this tax.
PAYROLL EXPENSE TAX	Every employer doing business in the City of Pittsburgh is required to pay a Payroll Tax on the payroll expense of employees and of net distribution from self-employed individuals, members of partnerships, associations, joint ventures or other entities who perform work or provide services within the City of Pittsburgh. The ordinance imposes a Payroll Tax on all persons that engage, hire, employ or contract with one or more individuals, as employees, to perform work or render services within the City of Pittsburgh.
INSTITUTION SERVICE PRIVILEGE TAX	Entities engaged in service in the medical, education, social, recreational, vocational or any other type of service where there is a charge collected, except elementary and secondary schools, are required to pay gross receipts. Exception is receipts from the sale of food, drink or merchandise.
AMUSEMENT TAX	All places of amusement and all producers of amusements are required to collect the tax from the patrons and remit the collected taxes to the City of Pittsburgh.
PARKING TAX	All persons, non-profits or otherwise within the City of Pittsburgh who park or store motor vehicles for a consideration are required to register and collect the Parking Tax from the patrons.
NON-RESIDENTIAL SPORTS UTILITY FEE	Every employer who employs one or more non-resident employees who earn compensation as the result of services performed a publically funded facility within the city, to engage in an athletic event or otherwise render performance for which a non-resident receives remuneration is required to withhold and remit the fee to the Treasurer.

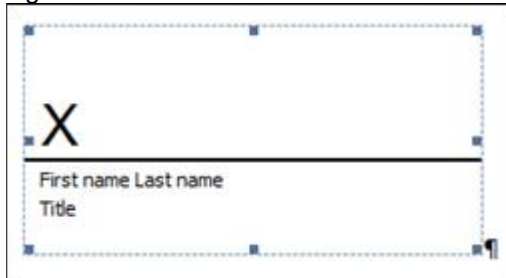
14. **OWNER, PARTNERS OR OFFICERS** – For individuals, Partnerships and S-Corporations, list the name, address and Social Security Number of the owner, all partners and/or responsible officers. Attach addendum if necessary. For Corporations, list name and address of responsible officer. Limited Liability Company must list member(s).
15. **E-SIGNATURE** – Please e-sign the form.

Submission Options and E-Signature Help

See below the following submission options and E-Signature help directions. For assistance, change of status or to request forms; call **412-255-2543**.

E-Signature Directions:

When you sign a signature line, you add a visible representation of your signature and a digital signature.



1. In the file, right-click the signature line.

NOTE: If the file opens in Protected View, click Edit Anyway, if the file is from a reliable source.

2. From the menu, select Sign.
 - o To add a printed version of your signature, type your name in the box next to the X.
 - o Click Sign.
 - o The Signatures button appears at the bottom of the document or worksheet.

Submission Options:

1. Online Submission:
 - o Email your form to registration@pittsburghpa.gov
2. Mailing Option:
 - o Mail your form to:
Registration, City of Pittsburgh, 414 Grant ST RM 207, Pittsburgh, PA 15219-2476