## **AT 2024**

# **AMUSEMENT TAX**

### CITY OF PITTSBURGH

						Rev 12/23	
ACCOUNT NO	FEDERAL ID		Amended Return	(Written Request of the Amusemen			
MONTH OF			SIGNATURE				
CITY ID		_	TITLE DATE				
DUE ON OR BEFORE			PHONE				
DUE ON OR BEFORE			E-MAIL ADDRESS				
			PREPARER'S NAME _				
Business Name:		PREPARER'S PHONE					
Mailing Address:			I hereby certify, swear at	nd aver that all stater	ments herein	are true and correc	
City, State,Zip:			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				
HEE BLACK INK ON	V ON THIS FORM						
	Y ON THIS FORM - [			I HING TO TH	15 FURI		
EVENT NAME (list additional	al on separate page if needed)	EVENT	LOCATION			DATE	
	icense number: se number, if applicable:						
TAX CATEGORY			TAXABLE REVENUE AMOUNT**	TAX RATE 5% (.04762)	AMOUNT DUE		
1. ADMISSION TO ANY PLACE		a.		x .04762 =	b.		
2. FREE OR REDUCED RATE ADMISSIONS				x .04762 =	b.		
3. LEASES, ETC OF BOXES AND SEATS				x .04762 =	b		
4. SEASON OR SUBSCRIPTION TICKETS				x .04762 =	b.		
5. BARS, NIGHTCLUBS, a	& SIMILAR						
ENTERTAINMENT		a.		x .04762 =	b.		
•	NON-PROFIT CHARITABL						
Enter PA Sales Tax Exemption No			•	x 0 * =	b.		
sales tax exemption to qualify as an I	Registration form must be on file. Renstitution of Purely Public charity. 10 note, gross collections from patrons	P.S. § 376	(a). Special rules may apply	y. Refer to section 20°			
7. TOTAL TAX DUE (Add Lines 1b through 6b)				7.		_	
8. INTEREST (1% (0.01) per month)				-	8.		
9. PENALTY (5% (0.05) per month)				9.			
10. TOTAL DUE (Add Lines		10.					
•						•	

#### CITY OF PITTSBURGH AMUSEMENT TAX

**CITY CODE, TITLE TWO, CHAPTER 241** 

#### INSTRUCTIONS

The Amusement Tax is imposed at the rate shown under **TAX CATEGORY** on the face of the return upon the fee charged as the established price for the privilege to attend or engage in any amusement.

The established price for the purposes of this return shall be the admission price including donations, contributions, fixed or exacted in any manner received by the producer.

The tax on permanent reserved seats or boxes shall be computed on the price or rental charged.

Where entertainment or amusement is conducted at any bar, night club, or other place where the charge is wholly or in part included in the price paid for refreshments, service or merchandise, the amount paid for admission to such amusement shall be deemed to be ten percent (10%) of the amount paid for refreshments, service or merchandise.

**TAX DUE DATE** - This report and the amount of tax shown thereon shall be payable on the **15**<sup>th</sup> **day** of the month following the billing period for permanent types of amusement. Temporary or itinerant types of amusement shall file and pay the tax promptly after each performance.

Unpaid taxes bear penalty and interest at the rate shown.

**REFUNDS** – The City of Pittsburgh will issue refunds to the place of amusement only if the place of amusement provides evidence that the tax was previously refunded to the patron.

**PAYMENT- Make check payable to**: TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH. Mail to: **TREASURER, CITY OF PITTSBURGH AT – 414 GRANT ST PITTSBURGH PA 15219-2476 A \$30.00** fee will be assessed for any check returned from the bank for any reason.

### FOR ASSISTANCE 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** <u>must</u> be completed and returned for processing. Form(s) can be downloaded at <u>www.pittsburghpa.gov/finance</u> or call **412-255-2525** to request the form.

This acknowledges that we are collecting the City of Pittsburgh Amusement tax as agents for the City of Pittsburgh and that all Amusement tax revenues collected are the property of the City of Pittsburgh from the time that they are collected from patrons. It is understood that the collected tax revenue shall remain in a segregated account held in trust for the City of Pittsburgh, until such time as the funds are properly delivered to the City Treasurer. In the event of bankruptcy by the producer, whether voluntary or involuntary, such funds will not become part of the bankruptcy estate; rather they will be turned over to their rightful owner, the City of Pittsburgh.