

ET-1 2016 PAYROLL EXPENSE TAX

CFD

City of Pittsburgh

Rev 09/15

CITY ID	FEDERAL ID
TAX PERIOD	QUARTER

Due on or before

Amended Return ()

Tax Return No Longer Needed ()
Complete Account Cancellation 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

Make name/address corrections above

USE BLACK INK ONLY ON THIS FORM**MESSAGE BOX – WHEN TO FILE AND PAY****BEGINNING JANUARY 1, 2016****THE PAYROLL EXPENSE TAX WILL REVERT TO A CALENDAR REPORTING QUARTER AS FOLLOWS:**First quarter calculated on January, February and March due May 31stSecond quarter calculated on April, May and June due August 31stThird quarter calculated on July, August and September due November 30thFourth quarter calculated on October, November and December due February 28thIf you are a **501C-3 Purelv Public Charitv** see the instructions on the back and check this box if you qualify ☐**1. TAXABLE PAYROLL EXPENSE FOR 2016**

- a. The term "payroll expense" for employers shall mean, the compensation earned by employees, irrespective of when paid, including salaries, wages, commissions, bonuses, and other compensation, by an individual who, during any tax year, performs work or renders service, in whole or in part in the city.
- b. The term "payroll expense" for **self-employed individuals** shall mean, in addition to the foregoing, the entire amount of distributions made to any self-employed individual from their business for work or services performed in the City of Pittsburgh. The term "payroll expense" for partnerships shall also mean, in addition to the foregoing, the entire amount of distributions made to any person having an interest in such partnership for work or services performed in the City of Pittsburgh.

2. TOTAL PAYROLL EXPENSE**ADD LINES 1a & 1b****3. TAX DUE****MULTIPLY LINE 2 BY TAX RATE .0055****4. PENALTY & INTEREST IF FILED AFTER**

Total 1½% per month Penalty 1% (0.01) Interest ½% (0.005)

5. OVERPAYMENT**CHECK ONE () REFUND or CREDIT ()**

Attach explanation

6. TOTAL DUE WITH THIS RETURN

Add Lines 3 & 4

AMOUNTS OF \$2.00 OR LESS ARE NOT DUEMake check payable to: **TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH**Mail to: **PAYROLL EXPENSE TAX – 414 GRANT ST – PITTSBURGH PA 15219-2476**A **\$30.00** service fee will be charged for any check returned from the bank for any reason.