

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
PO BOX 280901
HARRISBURG, PA 17128-0901

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PENNSYLVANIA
**ENTERPRISE
REGISTRATION
FORM AND INSTRUCTIONS**

AUXILIARY AIDS AND SERVICES ARE AVAILABLE UPON REQUEST TO INDIVIDUALS WITH DISABILITIES.
EQUAL OPPORTUNITY EMPLOYER/PROGRAM.

DETACH AND MAIL COMPLETED REGISTRATION FORM TO:

COMMONWEALTH OF PA • DEPARTMENT OF REVENUE • BUREAU OF BUSINESS TRUST FUND TAXES • PO BOX 280901 • HARRISBURG, PA 17128-0901

PENNSYLVANIA ENTERPRISE REGISTRATION

The Pennsylvania Enterprise Registration Form (PA-100) must be completed by enterprises to register for certain taxes and services administered by the PA Department of Revenue and the PA Department of Labor & Industry. The form is also designed to be used by previously registered enterprises to register for additional taxes and services, reactivate a tax or service, or notify both Departments that additional establishment locations have been added. The form is also used to request the Unemployment Compensation Experience Record and Reserve Account Balance of a Predecessor.

For registration assistance, contact:

(717) 787-1064, Monday through Friday 8 AM to 4:30 PM (EST); Service for Customers with special hearing and/or speaking needs (TT only) 1-800-447-3020.

What is an enterprise?

An enterprise is any individual or organization, sole-proprietorship, partnership, corporation, government organization, business trust, association, etc., which is subject to the laws of the Commonwealth of Pennsylvania and performs at least one of the following:

- Pays wages to employees
- Offers products for sale to others
- Offers services for sale to others
- Collects donations
- Collects taxes
- Is allocated use of tax dollars
- Has a name which is intended for use and, by that name, is to be recognized as an organization engaged in economic activity.

How to complete the registration form:

- **New registrants** must complete every item in Sections 1 through 10 and additional sections as indicated.
- **Registered enterprises** must complete every item in Sections 1 through 6 and additional sections as indicated.
- Section 5 has indicators to direct the registrant to additional sections.
- To determine the registration requirements for a specific tax service and/or license, see pages 2 and 3.
- Type or print legibly using black ink.
- Enter all dates in MM/DD/YYYY format (E.G. 01/01/2005).
- Retain a copy of the completed registration form for your records.

It is your responsibility to **notify the Bureau of Business Trust Fund Taxes** in writing within 30 days of any change to the information provided on the registration form.

Completing this form will NOT fulfill the requirement to register for corporate taxes. Registering corporations must contact the PA Department of State to secure corporate name clearance and register for corporation tax purposes. Contact the PA Department of State at (717) 787-1057, or visit www.paopenforbusiness.state.pa.us.

What is an establishment?

An establishment is an economic unit, generally at a single physical location where:

- Business is conducted inside PA
- Business is conducted outside PA with reporting requirements to PA
- PA residents are employed, inside or outside of PA.

The enterprise and the establishment may have the same physical location.

Multiple establishments exist if the following apply:

- Business is conducted at multiple locations.
- Distinct and separate economic activities involving separate employees are performed at a single location. Each activity may be treated as a separate establishment as long as separate reports can be prepared for the number of employees, wages and salaries, or sales and receipts.

How to avoid delays in processing:

- Review the registration form and accompanying sections to be sure that every item is complete. The preparer will be contacted to supply information if required sections are not completed.
- Enclose payment for license or registration fees, payable to **PA Department of Revenue**.
- If a quarterly UC Report/payment is submitted, attach a separate check payable to **PA Unemployment Compensation Fund**.
- Sign the registration form.
- Remove completed pages from the booklet, arrange in sequential order, and mail to the PA Department of Revenue.

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THE FOLLOWING CHART WILL HELP DETERMINE THE SECTIONS OF THIS BOOKLET THAT SHOULD BE COMPLETED FOR VARIOUS TAX TYPES.

COMPLETE THE SECTIONS THAT APPLY TO YOUR ENTERPRISE.

- New registrants should complete Sections 1 through 10 plus the sections indicated.
- Previous registrants should complete Sections 1 through 6 plus the additional sections indicated.

TAXES AND SERVICES	REQUIREMENTS	SECTIONS TO COMPLETE
<p>CIGARETTE TAX IS AN EXCISE TAX IMPOSED ON THE SALE OR POSSESSION OF CIGARETTES. A DEALER IS ANY CIGARETTE STAMPING AGENT, WHOLESALER, OR RETAILER.</p>	<ul style="list-style-type: none"> • CIGARETTE DEALER'S LICENSE • SALES TAX LICENSE (RETAILER) 	<ul style="list-style-type: none"> • SECTION 19 • SECTION 18
<p>CORPORATE NET INCOME AND CAPITAL STOCK FRANCHISE TAXES ARE IMPOSED ON DOMESTIC AND FOREIGN CORPORATIONS, CERTAIN BUSINESS TRUSTS, AND LIMITED LIABILITY COMPANIES WHICH ARE REGISTERED AND/OR TRANSACTING BUSINESS WITHIN THE COMMONWEALTH OF PENNSYLVANIA. SUBJECTIVITY TO SPECIFIC CORPORATION TAXES IS DETERMINED BY THE TYPE OF CORPORATE ORGANIZATION AND THE ACTIVITY CONDUCTED.</p> <ul style="list-style-type: none"> • FINANCIAL INSTITUTIONS TAXES: THE BANK AND TRUST COMPANY SHARES TAX IS IMPOSED ON EVERY BANK AND TRUST COMPANY HAVING CAPITAL STOCK AND CONDUCTING BUSINESS IN PENNSYLVANIA. DOMESTIC TITLE INSURANCE COMPANIES ARE SUBJECT TO THE TITLE INSURANCE COMPANY SHARES TAX. THE MUTUAL THRIFT INSTITUTIONS TAX IS IMPOSED ON SAVINGS INSTITUTIONS, SAVINGS BANKS, SAVINGS AND LOAN ASSOCIATIONS, AND BUILDING AND LOAN ASSOCIATIONS CONDUCTING BUSINESS IN PENNSYLVANIA. CREDIT UNIONS ARE NOT SUBJECT TO TAX. • GROSS PREMIUMS TAX IS LEVIED ON DOMESTIC AND FOREIGN INSURANCE COMPANIES. THE YEARLY GROSS PREMIUMS RECEIVED FORM THE TAX BASE. GROSS PREMIUMS ARE PREMIUMS, PREMIUM DEPOSITS, OR ASSESSMENTS, FOR BUSINESS TRANSACTED IN PENNSYLVANIA. • GROSS RECEIPTS TAX IS LEVIED ON PIPELINE, CONDUIT, WATER NAVIGATION AND TRANSPORTATION COMPANIES; TELEPHONE, TELEGRAPH AND MOBILE TELECOMMUNICATIONS COMPANIES; ELECTRIC LIGHT, WATER POWER AND HYDROELECTRIC COMPANIES; AND FREIGHT AND OIL TRANSPORTATION COMPANIES. THE TAX IS BASED ON GROSS RECEIPTS FROM PASSENGERS, BAGGAGE AND FREIGHT TRANSPORTED WITHIN PENNSYLVANIA; TELEGRAPH AND TELEPHONE MESSAGES TRANSMITTED WITHIN PENNSYLVANIA; AND SALES OF ELECTRICITY IN PENNSYLVANIA. • PUBLIC UTILITY REALTY TAX IS LEVIED AGAINST CERTAIN ENTITIES FURNISHING UTILITY SERVICES. PENNSYLVANIA IMPOSES THIS TAX ON PUBLIC UTILITY REALTY IN LIEU OF LOCAL REAL ESTATE TAXES AND DISTRIBUTES THE LOCAL REALTY TAX EQUIVALENT TO LOCAL TAXING AUTHORITIES. • OTHER CORPORATION TAXES: THIS GROUP IS COMPOSED PRIMARILY OF THE CORPORATE LOANS TAX, THE COOPERATIVE AGRICULTURAL ASSOCIATION AND ELECTRIC COOPERATIVE CORPORATION TAXES. 	<ul style="list-style-type: none"> • REGISTRATION WITH PA DEPARTMENT OF STATE • FORMS MUST BE OBTAINED FROM PA DEPARTMENT OF STATE • REGISTRATION WITH FEDERAL OR STATE AUTHORITY THAT GRANTED CHARTER • REGISTRATION WITH PA DEPARTMENT OF INSURANCE • REGISTRATION WITH PA PUBLIC UTILITY COMMISSION • REGISTRATION WITH PA PUBLIC UTILITY COMMISSION • REGISTRATION WITH PA DEPARTMENT OF STATE 	<ul style="list-style-type: none"> • SECTION 11
<p>EMPLOYER WITHHOLDING IS THE WITHHOLDING OF PENNSYLVANIA PERSONAL INCOME TAX BY EMPLOYERS FROM COMPENSATION PAID TO PENNSYLVANIA RESIDENT EMPLOYEES FOR WORK PERFORMED INSIDE OR OUTSIDE OF PENNSYLVANIA AND NONRESIDENT EMPLOYEES FOR WORK PERFORMED INSIDE PENNSYLVANIA. (SEE UNEMPLOYMENT COMPENSATION DEFINITION)</p>		<ul style="list-style-type: none"> • SECTION 9
<p>LIQUID FUELS AND FUELS TAX IS AN EXCISE TAX IMPOSED ON ALL LIQUID FUELS AND FUELS USED OR SOLD AND DELIVERED BY DISTRIBUTORS WITHIN PENNSYLVANIA, EXCEPT THOSE DELIVERED TO EXEMPT PURCHASERS. LIQUID FUELS INCLUDE GASOLINE, GASOHOL, JET FUEL, AND AVIATION GASOLINE. FUELS INCLUDE CLEAR DIESEL FUEL AND KEROSENE. ADDITIONALLY, THE LIQUID FUELS AND FUELS TAX ACT TAXES ALTERNATIVE FUELS (i.e. HIGHWAY FUELS OTHER THAN LIQUID FUELS OR FUELS) AT A RETAIL/USE TAX LEVEL.</p>	<ul style="list-style-type: none"> • LIQUID FUELS AND FUELS TAX PERMIT 	<ul style="list-style-type: none"> • SECTION 21
<p>MOTOR CARRIERS ROAD TAX IS IMPOSED ON MOTOR CARRIERS ENGAGED IN OPERATIONS ON PENNSYLVANIA HIGHWAYS. A MOTOR CARRIER IS ANY PERSON OR ENTERPRISE OPERATING A QUALIFIED MOTOR VEHICLE USED, DESIGNED, OR MAINTAINED FOR THE TRANSPORTATION OF PERSONS OR PROPERTY WHERE (A) THE POWER UNIT HAS TWO AXLES AND A GROSS OR REGISTERED GROSS WEIGHT GREATER THAN 26,000 POUNDS, (B) THE POWER UNIT HAS THREE AXLES OR MORE REGARDLESS OF WEIGHT, OR (C) VEHICLES ARE USED IN COMBINATION AND THE DECLARED COMBINATION WEIGHT EXCEEDS 26,000 POUNDS OR THE GROSS WEIGHT OF THE VEHICLES EXCEEDS 26,000 POUNDS.</p>	<ul style="list-style-type: none"> • IFTA LICENSE AND IFTA DECALS • PA NON-IFTA VEHICLE REGISTRATION AND PA NON-IFTA DECALS 	<ul style="list-style-type: none"> • SECTION 21

<p>PROMOTER IS ANY ENTERPRISE ENGAGED IN RENTING, LEASING, OR GRANTING PERMISSION TO ANY PERSON TO USE SPACE AT A SHOW FOR THE DISPLAY OR FOR THE SALE OF TANGIBLE PERSONAL PROPERTY OR SERVICES.</p>	<ul style="list-style-type: none"> PROMOTER LICENSE 	<ul style="list-style-type: none"> SECTION 18
<p>PUBLIC TRANSPORTATION ASSISTANCE FUND TAX IS A TAX OR FEE IMPOSED ON EACH SALE IN PENNSYLVANIA OF NEW TIRES FOR HIGHWAY USE, ON THE LEASE OF MOTOR VEHICLES, AND ON THE RENTAL OF MOTOR VEHICLES. THE TAX IS ALSO LEVIED ON THE STATE TAXABLE VALUE OF UTILITY REALTY OF ENTERPRISES SUBJECT TO THE PUBLIC UTILITY REALTY TAX AND ON PETROLEUM REVENUE OF OIL COMPANIES.</p>	<ul style="list-style-type: none"> SALES USE AND HOTEL OCCUPANCY TAX LICENSE PUBLIC TRANSPORTATION ASSISTANCE TAX LICENSE 	<ul style="list-style-type: none"> SECTION 18
<p>REPORTING AND PAYMENT METHODS OFFER THE ENTERPRISE THE ABILITY TO FILE CERTAIN TAX RETURNS AND MAKE ELECTRONIC PAYMENTS THROUGH THE ELECTRONIC TAX INFORMATION AND DATA EXCHANGE SYSTEM (e-TIDES) OR THE TELEFILE SYSTEM. ELECTRONIC PAYMENT MAY ALSO BE MADE THROUGH ELECTRONIC FUNDS TRANSFER (EFT) OR CREDIT CARD. UNEMPLOYMENT COMPENSATION (UC) WAGES MAY BE REPORTED VIA A MAGNETIC MEDIUM. IN CERTAIN INSTANCES, AN ENTERPRISE MAY ELECT TO FINANCE UC COSTS UNDER A REIMBURSEMENT METHOD RATHER THAN THE CONTRIBUTORY METHOD.</p>	<ul style="list-style-type: none"> AUTHORIZATION AGREEMENT 	<ul style="list-style-type: none"> SECTION 12
<p>SALES TAX IS AN EXCISE TAX IMPOSED ON THE RETAIL SALE OR LEASE OF TAXABLE, TANGIBLE PERSONAL PROPERTY, AND ON SPECIFIED SERVICES.</p> <ul style="list-style-type: none"> HOTEL OCCUPANCY TAX IS AN EXCISE TAX IMPOSED ON EVERY HOTEL OR MOTEL ROOM OCCUPANCY LESS THAN 30 CONSECUTIVE DAYS. LOCAL SALES TAX MAY BE IMPOSED IN PHILADELPHIA OR ALLEGHENY COUNTIES, IN ADDITION TO THE STATE SALES AND USE TAX, ON THE RETAIL SALE OR USE OF TANGIBLE PERSONAL PROPERTY AND SERVICES AND ON HOTEL/MOTEL OCCUPANCIES. 	<ul style="list-style-type: none"> SALES USE AND HOTEL OCCUPANCY TAX LICENSE SALES USE AND HOTEL OCCUPANCY TAX LICENSE SALES USE AND HOTEL OCCUPANCY TAX LICENSE 	<ul style="list-style-type: none"> SECTION 18 SECTION 18 SECTION 18
<p>SALES TAX EXEMPT STATUS FOR CHARITABLE AND RELIGIOUS ORGANIZATIONS IS THE QUALIFICATION OF AN INSTITUTION OF PURELY PUBLIC CHARITY TO BE EXEMPT FROM SALES AND USE TAX ON THE PURCHASE OF TANGIBLE PERSONAL PROPERTY OR SERVICES FOR USE IN CHARITABLE ACTIVITY.</p>	<ul style="list-style-type: none"> CERTIFICATE OF EXEMPT SALES TAX STATUS 	<ul style="list-style-type: none"> SECTION 22
<p>SMALL GAMES OF CHANCE IS THE REGULATION OF LIMITED GAMES OF CHANCE THAT QUALIFIED CHARITABLE AND NON-PROFIT ORGANIZATIONS CAN OPERATE IN PENNSYLVANIA.</p>	<ul style="list-style-type: none"> SMALL GAMES OF CHANCE DISTRIBUTOR LICENSE AND/OR MANUFACTURER REGISTRATION CERTIFICATE 	<ul style="list-style-type: none"> SECTION 20
<p>TRANSIENT VENDOR IS ANY ENTERPRISE WHOSE BUSINESS STRUCTURE IS SOLE PROPRIETOR OR PARTNERSHIP, NOT HAVING A PERMANENT PHYSICAL BUSINESS LOCATION IN PENNSYLVANIA, WHICH SELLS TAXABLE, TANGIBLE PERSONAL PROPERTY OR PERFORMS TAXABLE SERVICES IN PENNSYLVANIA.</p>	<ul style="list-style-type: none"> TRANSIENT VENDOR CERTIFICATE 	<ul style="list-style-type: none"> SECTION 18
<p>UNEMPLOYMENT COMPENSATION (UC) PROVIDES A FUND FROM WHICH COMPENSATION IS PAID TO WORKERS WHO HAVE BECOME UNEMPLOYED THROUGH NO FAULT OF THEIR OWN. CONTRIBUTIONS ARE REQUIRED TO BE MADE BY ALL EMPLOYERS WHO PAY WAGES TO INDIVIDUALS WORKING IN PA AND WHOSE SERVICES ARE COVERED UNDER THE UC LAW. THIS TAX MAY INCLUDE EMPLOYEE CONTRIBUTIONS WITHHELD BY EMPLOYERS FROM EACH EMPLOYEE'S GROSS WAGES. (SEE EMPLOYER WITHHOLDING DEFINITION)</p> <ul style="list-style-type: none"> APPLICATION FOR PA UC EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE ENABLES THE REGISTERING ENTERPRISE TO BENEFIT FROM A PREDECESSOR'S REPORTING HISTORY. REFER TO THE INSTRUCTIONS TO DETERMINE IF THIS IS ADVANTAGEOUS. 	<ul style="list-style-type: none"> APPLICATION FOR EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE OF PREDECESSOR 	<ul style="list-style-type: none"> SECTIONS 7, 9, IF APPLICABLE 10 AND 14 SECTIONS 14, 15. IF APPLICABLE, 16
<p>USE TAX IS AN EXCISE TAX IMPOSED ON PROPERTY USED IN PENNSYLVANIA ON WHICH SALES TAX HAS NOT BEEN PAID.</p>	<ul style="list-style-type: none"> USE TAX ACCOUNT 	<ul style="list-style-type: none"> SECTION 18
<p>VEHICLE RENTAL TAX IS IMPOSED ON RENTAL CONTRACTS BY ENTERPRISES HAVING AVAILABLE FOR RENTAL: (1) 5 OR MORE MOTOR VEHICLES DESIGNED TO CARRY 15 OR LESS PASSENGERS, OR (2) TRUCKS, TRAILERS, OR SEMI-TRAILERS USED IN THE TRANSPORTATION OF PROPERTY. A RENTAL CONTRACT IS FOR A PERIOD OF 29 DAYS OR LESS.</p>	<ul style="list-style-type: none"> SALES USE AND HOTEL OCCUPANCY TAX LICENSE PTA LICENSE 	<ul style="list-style-type: none"> SECTION 18
<p>WHOLESALE CERTIFICATE PERMITS AN ENTERPRISE SOLELY ENGAGED IN SELLING TANGIBLE PERSONAL PROPERTY AND/OR SERVICES FOR RESALE. TO PURCHASE TANGIBLE PERSONAL PROPERTY OR SERVICES FOR RESALE TAX-FREE WHEN USED IN THE NORMAL COURSE OF THE ENTERPRISE'S BUSINESS.</p>	<ul style="list-style-type: none"> WHOLESALE CERTIFICATE 	<ul style="list-style-type: none"> SECTION 18
<p>WORKERS' COMPENSATION COVERAGE IS MANDATORY AND PROTECTS EMPLOYEES FROM WAGE LOSS BENEFITS AND MEDICAL EXPENSES INCURRED AS A RESULT OF JOB RELATED INJURIES OR DISEASES. EMPLOYERS THAT MAINTAIN WORKERS' COMPENSATION COVERAGE ARE IMMUNE TO LAWSUITS FLOWING FROM WORK-RELATED INJURIES OTHER THAN THOSE ACTIONS FILED UNDER THE WORKERS' COMPENSATION ACT.</p> <p>EVERY EMPLOYER LIABLE UNDER THE PA WORKERS' COMPENSATION ACT SHALL INSURE THE PAYMENT OF COMPENSATION WITH THE STATE WORKMEN'S INSURANCE FUND, OR WITH ANY PRIVATE INSURANCE COMPANY, OR MUTUAL ASSOCIATION OR COMPANY, AUTHORIZED TO INSURE SUCH LIABILITY IN THIS COMMONWEALTH OR BY SECURING THE AUTHORITY TO SELF-INSURE. <i>UNLESS ALL</i> EMPLOYEES ARE EXCLUDED FROM THE COVERAGE REQUIREMENTS, AND FALL INTO ONE OR MORE OF THE EXEMPT CATEGORIES, WORKERS' COMPENSATION MUST BE CONTINUALLY MAINTAINED WITH NO INTERRUPTION IN COVERAGE.</p>	<ul style="list-style-type: none"> WORKERS' COMPENSATION COVERAGE 	<ul style="list-style-type: none"> SECTION 9

MAIL COMPLETED APPLICATION TO:
DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
PO BOX 280901
HARRISBURG, PA 17128-0901



COMMONWEALTH OF PENNSYLVANIA

PA ENTERPRISE REGISTRATION FORM

DEPARTMENT USE ONLY

RECEIVED DATE

TYPE OR PRINT LEGIBLY, USE BLACK INK

DEPARTMENT OF REVENUE &
DEPARTMENT OF LABOR AND INDUSTRY

SECTION 1 - REASON FOR THIS REGISTRATION

REFER TO THE INSTRUCTIONS (PAGE 18) AND CHECK THE APPLICABLE BOX(ES) TO INDICATE THE REASON(S) FOR THIS REGISTRATION.

- | | |
|---|---|
| 1. <input type="checkbox"/> NEW REGISTRATION
2. <input type="checkbox"/> ADDING TAX(ES) & SERVICE(S)
3. <input type="checkbox"/> REACTIVATING TAX(ES) & SERVICE(S)
4. <input type="checkbox"/> ADDING ESTABLISHMENT(S)
5. <input type="checkbox"/> INFORMATION UPDATE | 6. DID THIS ENTERPRISE:
<input type="checkbox"/> YES <input type="checkbox"/> NO ACQUIRE ALL OR PART OF ANOTHER BUSINESS?
<input type="checkbox"/> YES <input type="checkbox"/> NO RESULT FROM A CHANGE IN LEGAL STRUCTURE (FOR EXAMPLE, FROM INDIVIDUAL PROPRIETOR TO CORPORATION, PARTNERSHIP TO CORPORATION, CORPORATION TO LIMITED LIABILITY COMPANY, ETC)?
<input type="checkbox"/> YES <input type="checkbox"/> NO UNDERGO A MERGER, CONSOLIDATION, DISSOLUTION, OR OTHER RESTRUCTURING? |
|---|---|

SECTION 2 - ENTERPRISE INFORMATION

1. DATE OF FIRST OPERATIONS		2. DATE OF FIRST OPERATIONS IN PA		3. ENTERPRISE FISCAL YEAR END	
4. ENTERPRISE LEGAL NAME				5. FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)	
6. ENTERPRISE TRADE NAME (if different than legal name)				7. ENTERPRISE TELEPHONE NUMBER ()	
8. ENTERPRISE STREET ADDRESS (do not use PO Box)		CITY/TOWN	COUNTY	STATE	ZIP CODE + 4
9. ENTERPRISE MAILING ADDRESS (if different than street address)		CITY/TOWN	STATE		ZIP CODE + 4
10. LOCATION OF ENTERPRISE RECORDS (street address)		CITY/TOWN	STATE		ZIP CODE + 4
11. ESTABLISHMENT NAME (doing business as)		12. NUMBER OF ESTABLISHMENTS *	13. PA SCHOOL DISTRICT	14. PA MUNICIPALITY	

* ENTERPRISES WITH ONE OR MORE ESTABLISHMENTS WITHIN PA, WHOSE PA ADDRESS WAS NOT ENTERED ABOVE, MUST COMPLETE SECTION 17. (SEE GENERAL INSTRUCTIONS AND SECTION 17 FOR MORE INFORMATION.)

SECTION 3 - TAXES AND SERVICES

ALL REGISTRANTS MUST CHECK THE APPLICABLE BOX(ES) TO INDICATE THE TAX(ES) AND SERVICE(S) REQUESTED FOR THIS REGISTRATION AND COMPLETE THE CORRESPONDING SECTIONS INDICATED ON PAGES 2 AND 3. IF REACTIVATING ANY PREVIOUS ACCOUNT(S), LIST THE ACCOUNT NUMBER(S) IN THE SPACE PROVIDED.

PREVIOUS ACCOUNT NUMBER	PREVIOUS ACCOUNT NUMBER
<input type="checkbox"/> CIGARETTE DEALER'S LICENSE _____	<input type="checkbox"/> SALES, USE, HOTEL OCCUPANCY TAX LICENSE _____
<input type="checkbox"/> CORPORATION TAXES _____	<input type="checkbox"/> SMALL GAMES OF CHANCE LIC./CERT. _____
<input type="checkbox"/> EMPLOYER WITHHOLDING TAX _____	<input type="checkbox"/> TRANSIENT VENDOR CERTIFICATE _____
<input type="checkbox"/> FUELS TAX PERMIT _____	<input type="checkbox"/> UNEMPLOYMENT COMPENSATION _____
<input type="checkbox"/> LIQUID FUELS TAX PERMIT _____	<input type="checkbox"/> USE TAX _____
<input type="checkbox"/> MOTOR CARRIERS ROAD TAX/IFTA _____	<input type="checkbox"/> VEHICLE RENTAL TAX _____
<input type="checkbox"/> PROMOTER LICENSE _____	<input type="checkbox"/> WHOLESALE CERTIFICATE _____
<input type="checkbox"/> PUBLIC TRANSPORTATION ASSISTANCE TAX LICENSE _____	<input type="checkbox"/> WORKERS' COMPENSATION COVERAGE _____
<input type="checkbox"/> SALES TAX EXEMPT STATUS _____	

SECTION 4 - AUTHORIZED SIGNATURE

I, (WE) THE UNDERSIGNED, DECLARE UNDER THE PENALTIES OF PERJURY THAT THE STATEMENTS CONTAINED HEREIN ARE TRUE, CORRECT, AND COMPLETE.

AUTHORIZED SIGNATURE (ATTACH POWER OF ATTORNEY IF APPLICABLE)		DAYTIME TELEPHONE NUMBER ()	TITLE
TYPE OR PRINT NAME		E-MAIL ADDRESS	DATE
TYPE OR PRINT PREPARER'S NAME			TITLE
DAYTIME TELEPHONE NUMBER ()		E-MAIL ADDRESS	DATE

ENTERPRISE NAME

SECTION 5 - BUSINESS STRUCTURE

CHECK THE APPROPRIATE BOX FOR QUESTIONS 1, 2 & 3. IN ADDITION TO SECTIONS 1 THROUGH 10, COMPLETE THE SECTION(S) INDICATED.

1. ☐ SOLE PROPRIETORSHIP (INDIVIDUAL) ☐ GENERAL PARTNERSHIP ☐ ASSOCIATION ☐ LIMITED LIABILITY COMPANY
☐ CORPORATION (Sec. 11) ☐ LIMITED PARTNERSHIP ☐ BUSINESS TRUST STATE WHERE CHARTERED _____
☐ GOVERNMENT (Sec. 13) ☐ LIMITED LIABILITY PARTNERSHIP ☐ ESTATE ☐ RESTRICTED PROFESSIONAL COMPANY
☐ JOINT VENTURE PARTNERSHIP STATE WHERE CHARTERED _____
2. ☐ PROFIT ☐ NON-PROFIT IS THE ENTERPRISE ORGANIZED FOR PROFIT OR NON-PROFIT?
3. ☐ YES ☐ NO IS THE ENTERPRISE EXEMPT FROM TAXATION UNDER INTERNAL REVENUE CODE (IRC) SECTION 501(c)(3)? IF YES, PROVIDE A COPY OF THE ENTERPRISE'S EXEMPTION AUTHORIZATION LETTER FROM THE INTERNAL REVENUE SERVICE.

SECTION 6 - OWNERS, PARTNERS, SHAREHOLDERS, OFFICERS, AND RESPONSIBLE PARTY INFORMATION

PROVIDE THE FOLLOWING FOR ALL INDIVIDUAL AND/OR ENTERPRISE OWNERS, PARTNERS, SHAREHOLDERS, OFFICERS, AND RESPONSIBLE PARTIES. IF STOCK IS PUBLICLY TRADED, PROVIDE THE FOLLOWING FOR ANY SHAREHOLDER WITH AN EQUITY POSITION OF 5% OR MORE. ADDITIONAL SPACE IS AVAILABLE IN SECTION 6A, PAGE 11.

1. NAME		2. SOCIAL SECURITY NUMBER		3. DATE OF BIRTH *		4. FEDERAL EIN	
5. <input type="checkbox"/> OWNER <input type="checkbox"/> OFFICER <input type="checkbox"/> PARTNER <input type="checkbox"/> SHAREHOLDER <input type="checkbox"/> RESPONSIBLE PARTY		6. TITLE		7. EFFECTIVE DATE OF TITLE		8. PERCENTAGE OF OWNERSHIP %	
9. EFFECTIVE DATE OF OWNERSHIP		10. HOME ADDRESS (street)		CITY/TOWN		COUNTY	
STATE		ZIP CODE + 4		11. THIS PERSON IS RESPONSIBLE TO REMIT/MAINTAIN: <input type="checkbox"/> SALES TAX <input type="checkbox"/> EMPLOYER WITHHOLDING TAX <input type="checkbox"/> MOTOR FUEL TAXES <input type="checkbox"/> WORKERS' COMPENSATION COVERAGE			

* DATE OF BIRTH REQUIRED ONLY IF APPLYING FOR A CIGARETTE WHOLESALE DEALER'S LICENSE, A SMALL GAMES OF CHANCE DISTRIBUTOR LICENSE, OR A SMALL GAMES OF CHANCE MANUFACTURER CERTIFICATE.

SECTION 7 - ESTABLISHMENT BUSINESS ACTIVITY INFORMATION

REFER TO THE INSTRUCTIONS ON PAGES 20 & 21 TO COMPLETE THIS SECTION. COMPLETE SECTION 17 FOR MULTIPLE ESTABLISHMENTS.

1. ENTER THE PERCENTAGE THAT EACH PA BUSINESS ACTIVITY REPRESENTS OF THE TOTAL RECEIPTS OR REVENUES AT THIS ESTABLISHMENT. LIST PRODUCTS OR SERVICES ASSOCIATED WITH EACH BUSINESS ACTIVITY AND THE PERCENTAGE REPRESENTING THE TOTAL RECEIPTS OR REVENUES.

PA BUSINESS ACTIVITY	%	PRODUCTS OR SERVICES	%	ADDITIONAL PRODUCTS OR SERVICES	%
Accommodation & Food Services					
Agriculture, Forestry, Fishing, & Hunting					
Art, Entertainment, & Recreation Services					
Communications/Information					
Construction (must complete question 3)					
Domestics (Private Households)					
Educational Services					
Finance					
Health Care Services					
Insurance					
Management, Support & Remediation Services					
Manufacturing					
Mining, Quarrying, & Oil/Gas Extraction					
Other Services					
Professional, Scientific, & Technical Services					
Public Administration					
Real Estate					
Retail Trade					
Sanitary Service					
Social Assistance Services					
Transportation					
Utilities					
Warehousing					
Wholesale Trade					
TOTAL	100%				

2. ENTER THE PERCENTAGE THAT THIS ESTABLISHMENT'S RECEIPTS OR REVENUES REPRESENT OF THE TOTAL PA RECEIPTS OR REVENUES OF THE ENTERPRISE. _____%. SINGLE ESTABLISHMENT ENTERPRISES ENTER 100%. MULTIPLE ESTABLISHMENT ENTERPRISES ENTER PERCENTAGE OF ENTERPRISE (SEE SECTION 17).
3. ESTABLISHMENTS ENGAGED IN CONSTRUCTION **MUST** ENTER THE PERCENTAGE OF CONSTRUCTION ACTIVITY THAT IS NEW AND/OR RENOVATIVE AND THE PERCENTAGE OF CONSTRUCTION ACTIVITY THAT IS RESIDENTIAL AND/OR COMMERCIAL.
- | | | | | |
|---------------------|---|--------------------|---|------|
| _____ % NEW | + | _____ % RENOVATIVE | = | 100% |
| _____ % RESIDENTIAL | + | _____ % COMMERCIAL | = | 100% |

- 4.
- ☐
- YES
- ☐
- NO DOES THIS ENTERPRISE WANT TO BECOME A PENNSYLVANIA LOTTERY RETAILER?

ENTERPRISE NAME

SECTION 8 – ESTABLISHMENT SALES INFORMATION

1. ☐ YES ☐ NO IS THIS ESTABLISHMENT SELLING TAXABLE PRODUCTS OR OFFERING TAXABLE SERVICES TO CONSUMERS FROM A LOCATION IN PENNSYLVANIA? IF YES, COMPLETE SECTION 18.
2. ☐ YES ☐ NO IS THIS ESTABLISHMENT SELLING CIGARETTES IN PENNSYLVANIA? IF YES, COMPLETE SECTIONS 18 AND 19.
3. LIST EACH COUNTY IN PENNSYLVANIA WHERE THIS ESTABLISHMENT IS CONDUCTING TAXABLE SALES ACTIVITY(IES).

COUNTY _____ COUNTY _____ COUNTY _____

COUNTY _____ COUNTY _____ COUNTY _____

ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY.

SECTION 9 – ESTABLISHMENT EMPLOYMENT INFORMATION**PART 1**

1. ☐ YES ☐ NO DOES THIS ESTABLISHMENT EMPLOY INDIVIDUALS WHO **WORK IN PENNSYLVANIA**? IF YES, INDICATE:
- DATE WAGES FIRST **PAID** (MM/DD/YYYY) _____
 - DATE WAGES RESUMED FOLLOWING A BREAK IN EMPLOYMENT _____
 - TOTAL NUMBER OF EMPLOYEES _____
 - NUMBER OF EMPLOYEES PRIMARILY WORKING IN NEW BUILDING OR INFRASTRUCTURE _____
 - NUMBER OF EMPLOYEES PRIMARILY WORKING IN REMODELING CONSTRUCTION _____
 - ESTIMATED GROSS WAGES PER QUARTER _____ \$ _____ .00
 - NAME OF WORKERS' COMPENSATION INSURANCE COMPANY _____
 - POLICY NUMBER _____ EFFECTIVE START DATE _____ END DATE _____
 - AGENCY NAME _____ DAYTIME TELEPHONE NUMBER () _____
MAILING ADDRESS _____ CITY/TOWN _____ STATE _____ ZIP CODE + 4 _____
 - IF THIS ENTERPRISE DOES NOT HAVE WORKERS' COMPENSATION INSURANCE, CHECK ONE:
 - THIS ESTABLISHMENT EMPLOYS ONLY EXCLUDED WORKERS _____ ☐
 - THIS ESTABLISHMENT HAS ZERO EMPLOYEES _____ ☐
 - THIS ESTABLISHMENT RECEIVED APPROVAL TO SELF-INSURE BY THE PA BUREAU OF WORKERS' COMPENSATION _____ ☐
- IF ITEM 3c. IS CHECKED, PROVIDE PA WORKERS' COMPENSATION BUREAU CODE _____
2. ☐ YES ☐ NO DOES THIS ESTABLISHMENT EMPLOY PA RESIDENTS WHO **WORK OUTSIDE OF PENNSYLVANIA**? IF YES, INDICATE:
- DATE WAGES FIRST **PAID** (MM/DD/YYYY) _____
 - DATE WAGES RESUMED FOLLOWING A BREAK IN EMPLOYMENT _____
 - ESTIMATED GROSS WAGES PER QUARTER _____ \$ _____ .00
3. ☐ YES ☐ NO DOES THIS ESTABLISHMENT PAY REMUNERATION FOR SERVICES TO PERSONS YOU DO NOT CONSIDER EMPLOYEES? IF YES, EXPLAIN THE SERVICES PERFORMED _____

PART 2

1. ☐ YES ☐ NO IS THIS REGISTRATION A RESULT OF A TAXABLE DISTRIBUTION FROM A BENEFIT TRUST, DEFERRED PAYMENT, OR RETIREMENT PLAN FOR PA RESIDENTS? IF YES, INDICATE:
- DATE BENEFITS FIRST **PAID** (MM/DD/YYYY) _____
 - ESTIMATED BENEFITS PAID PER QUARTER _____ \$ _____ .00

SECTION 10 – BULK SALE/TRANSFER INFORMATION

IF ASSETS WERE ACQUIRED IN BULK FROM MORE THAN ONE ENTERPRISE, PHOTOCOPY THIS SECTION AND PROVIDE THE FOLLOWING INFORMATION ABOUT EACH SELLER/TRANSFEROR.

1. ☐ YES ☐ NO DID THE ENTERPRISE ACQUIRE 51% OR MORE OF **ANY CLASS** OF THE **PA ASSETS** OF ANOTHER ENTERPRISE? SEE THE CLASS OF ASSETS LISTED BELOW.
2. ☐ YES ☐ NO DID THE ENTERPRISE ACQUIRE 51% OR MORE OF THE **TOTAL ASSETS** OF ANOTHER ENTERPRISE?

IF THE ANSWER TO EITHER QUESTION IS YES, PROVIDE THE FOLLOWING INFORMATION ABOUT THE **SELLER/TRANSFEROR**.

3. SELLER/TRANSFEROR NAME		4. FEDERAL EIN	
5. SELLER/TRANSFEROR STREET ADDRESS		CITY/TOWN	STATE ZIP CODE + 4
6. DATE ASSETS ACQUIRED	7. ASSETS ACQUIRED:		
	<input type="checkbox"/> ACCOUNTS RECEIVABLE	<input type="checkbox"/> EQUIPMENT	<input type="checkbox"/> INVENTORY
	<input type="checkbox"/> CONTRACTS	<input type="checkbox"/> FIXTURES	<input type="checkbox"/> LEASES
	<input type="checkbox"/> CUSTOMERS/CLIENTS	<input type="checkbox"/> FURNITURE	<input type="checkbox"/> MACHINERY
			<input type="checkbox"/> NAME AND/OR GOODWILL
			<input type="checkbox"/> REAL ESTATE
			<input type="checkbox"/> OTHER _____

IMPORTANT: IF, IN ADDITION TO ACQUIRING ASSETS IN BULK, THE ENTERPRISE ALSO ACQUIRED ALL OR PART OF A PREDECESSOR'S BUSINESS, SECTION 14 MUST BE COMPLETED.

IF THE ENTERPRISE IS ACQUIRING 51% OR MORE OF ANY CLASS OF PA ASSETS AND/OR 51% OF THE TOTAL ASSETS OF ANOTHER ENTERPRISE THE SELLER MUST OBTAIN A BULK SALE CLEARANCE CERTIFICATE. REFER TO INSTRUCTIONS ON PAGE 22.

ENTERPRISE NAME

SECTION 11 – CORPORATION INFORMATION

- | | | | |
|--------------------------|---------------------------|---|-----------------------------|
| 1. DATE OF INCORPORATION | 2. STATE OF INCORPORATION | 3. CERTIFICATE OF AUTHORITY DATE (NON-PA CORP.) | 4. COUNTRY OF INCORPORATION |
|--------------------------|---------------------------|---|-----------------------------|

- 5.
- ☐
- YES
- ☐
- NO IS THIS CORPORATION'S STOCK PUBLICLY TRADED?

6. CHECK THE APPROPRIATE BOX(ES) TO DESCRIBE THIS CORPORATION:

CORPORATION: ☐ STOCK ☐ PROFESSIONAL BANK: ☐ STATE ☐ FEDERAL MUTUAL THRIFT: ☐ STATE ☐ FEDERAL INSURANCE ☐ PA
☐ NON-STOCK ☐ COOPERATIVE ☐ FEDERAL COMPANY: ☐ NON-PA
☐ MANAGEMENT ☐ STATUTORY CLOSE

7. S CORPORATION:
- ☐
- FEDERAL

IN ACCORDANCE WITH ACT NO.67 OF 2006, A CORPORATION WITH FEDERAL SUB-CHAPTER S STATUS IS CONSIDERED A PA S CORPORATION. IN ORDER **NOT** TO BE TAXED AS A PA S CORPORATION, REV-976 **MUST** BE FILED. THE FORM CAN BE ACCESSED AT **WWW.REVENUE.STATE.PA.US**, FORMS AND PUBLICATIONS, CORPORATION TAX.

COMPLETING THIS FORM WILL NOT FULFILL THE REQUIREMENT TO REGISTER FOR CORPORATE TAXES. REGISTERING CORPORATIONS MUST CONTACT THE PA DEPARTMENT OF STATE TO SECURE CORPORATE NAME CLEARANCE AND REGISTER FOR CORPORATION TAX PURPOSES. CONTACT THE PA DEPARTMENT OF STATE AT (717) 787-1057, OR VISIT www.paopenforbusiness.state.pa.us.

SECTION 12 – REPORTING & PAYMENT METHODS

1. THE DEPARTMENT OF REVENUE REQUIRES THAT ANY ENTERPRISE MAKING PAYMENTS EQUAL TO OR GREATER THAN \$20,000 REMIT PAYMENTS VIA ONE OF THE FOLLOWING ELECTRONIC METHODS: ELECTRONIC FUNDS TRANSFER (EFT); ELECTRONIC TAX INFORMATION AND DATA EXCHANGE SYSTEM (e-TIDES); TELEFILE SYSTEM OR CREDIT CARD. AN ENTERPRISE, REGARDLESS OF AMOUNT, IS ENCOURAGED TO REMIT TAX PAYMENTS ELECTRONICALLY.

a. ☐ YES ☐ NO DOES THIS ENTERPRISE MEET THE DEPARTMENT OF REVENUE'S REQUIREMENTS FOR ELECTRONIC PAYMENTS?b. ☐ YES ☐ NO DOES THIS ENTERPRISE WANT TO PARTICIPATE IN THE DEPARTMENT OF REVENUE'S ELECTRONIC PROGRAMS?

- 2.
- ☐
- YES
- ☐
- NO IF THIS ENTERPRISE IS A NON-PROFIT ORGANIZATION THAT IS EXEMPT UNDER IRC 501(c)(3), OR POLITICAL SUB-DIVISIONS, IS IT INTERESTED IN RECEIVING INFORMATION ABOUT THE DEPARTMENT OF LABOR & INDUSTRY'S OPTION OF FINANCING UC COSTS UNDER THE REIMBURSEMENT METHOD IN LIEU OF THE CONTRIBUTORY METHOD? FOR MORE DETAILS, REFER TO SECTION 12 INSTRUCTIONS.

THE DEPARTMENT OF LABOR & INDUSTRY REQUIRES THAT ANY ENTERPRISE WITH 250 OR MORE WAGE ENTRIES PER QUARTERLY REPORT, FILE THE WAGE INFORMATION VIA MAGNETIC MEDIA. ANY MAGNETIC REPORTING FILE MUST BE SUBMITTED FOR COMPATIBILITY WITH THE DEPARTMENT OF LABOR & INDUSTRY'S FORMAT. CONTACT THE MAGNETIC MEDIA REPORTING UNIT AT (717) 783-5802 FOR MORE INFORMATION.

THE COMMONWEALTH STRONGLY RECOMMENDS THAT ENTERPRISES USE ELECTRONIC FILING AND PAYMENT OPTIONS FOR CERTAIN PENNSYLVANIA TAXES AND SERVICES. INFORMATION ABOUT INTERNET FILING OPTIONS CAN BE FOUND ON THE e-TIDES WEB SITE AT www.etides.state.pa.us.

SECTION 13 – GOVERNMENT STRUCTURE

1. IS THE ENTERPRISE A:

☐ GOVERNMENT BODY ☐ GOVERNMENT OWNED ENTERPRISE ☐ GOVERNMENT & PRIVATE SECTOR OWNED ENTERPRISE

2. IS THE GOVERNMENT:

☐ DOMESTIC/USA ☐ FOREIGN/NON-USA ☐ MULTI-NATIONAL

3. IF DOMESTIC, IS THE GOVERNMENT:

☐ FEDERAL
☐ STATE GOVERNOR'S JURISDICTION
☐ STATE NON-GOVERNOR'S JURISDICTION

LOCAL: ☐ COUNTY
☐ CITY
☐ TOWN
☐ TOWNSHIP

☐ BOROUGH
☐ SCHOOL DISTRICT
☐ OTHER _____

ENTERPRISE NAME

SECTION 14 – PREDECESSOR/SUCCESSOR INFORMATION

COMPLETE THIS SECTION IF THE REGISTERING ENTERPRISE IS WHOLLY OR PARTIALLY SUCCEEDING A PREDECESSOR.
FOR ASSISTANCE, CONTACT THE NEAREST DEPARTMENT OF LABOR & INDUSTRY FIELD ACCOUNTING SERVICE OFFICE.

IF THE ENTERPRISE HAS MORE THAN ONE PREDECESSOR, PHOTOCOPY THIS PAGE TO PROVIDE THE FOLLOWING INFORMATION ABOUT EACH.

1. PREDECESSOR LEGAL NAME		2. PREDECESSOR PA UC ACCOUNT NUMBER	
3. PREDECESSOR TRADE NAME		4. PREDECESSOR FEDERAL EIN	
5. PREDECESSOR STREET ADDRESS	CITY/TOWN	STATE	ZIP CODE + 4

6. SPECIFY HOW THE BUSINESS WAS ACQUIRED: ☐ PURCHASE ☐ CHANGE IN LEGAL STRUCTURE
☐ CONSOLIDATION ☐ GIFT ☐ MERGER ☐ IRC SEC. 338 ELECTION ☐ OTHER (SPECIFY) _____

7. ☐ ACQUISITION DATE _____

8. PERCENTAGE OF THE PREDECESSOR'S TOTAL BUSINESS (PA AND NON-PA) ACQUIRED _____%

9. PERCENTAGE OF THE PREDECESSOR'S **PA** BUSINESS ACQUIRED _____%
 IF LESS THAN 100%, PROVIDE THE NAME(S) AND ADDRESS(ES) OF THE ESTABLISHMENT(S) THAT CONDUCTED OPERATIONS IN PA OR EMPLOYED PA RESIDENTS.
 ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY.

NAME OF ESTABLISHMENT(S)	ADDRESS(ES)

10. WHAT WAS THE PREDECESSOR'S BUSINESS ACTIVITY IN THE **PA** BUSINESS THAT WAS ACQUIRED?

11. ASSETS ACQUIRED: ☐ ACCOUNTS RECEIVABLE ☐ EQUIPMENT ☐ LEASES ☐ OTHER (SPECIFY) _____
☐ CONTRACTS ☐ FIXTURES ☐ MACHINERY
☐ CUSTOMERS/CLIENTS ☐ FURNITURE ☐ NAME AND/OR GOODWILL
☐ EMPLOYEES ☐ INVENTORY ☐ REAL ESTATE

12. ☐ YES ☐ NO HAS THE PREDECESSOR CEASED PAYING WAGES IN PA? IF YES, ENTER THE DATE PA WAGES CEASED, IF KNOWN. _____

13. ☐ YES ☐ NO HAS THE PREDECESSOR CEASED OPERATIONS IN PA? IF YES, ENTER THE DATE PA OPERATIONS CEASED, IF KNOWN. _____
 IF NO, DESCRIBE THE PREDECESSOR'S PRESENT PA BUSINESS ACTIVITY, IF KNOWN. _____

14. AT THE TIME OF TRANSFER FROM THE PREDECESSOR ENTERPRISE TO THE REGISTERING ENTERPRISE:

a. ☐ YES ☐ NO WERE ANY OF THE OWNERS, SHAREHOLDERS (5% OR GREATER), PARTNERS, OFFICERS, OR DIRECTORS OF THE PREDECESSOR OR OF ANY AFFILIATE, SUBSIDIARY OR PARENT CORPORATION OF THE PREDECESSOR ALSO OWNERS, SHAREHOLDERS (5% OR GREATER), PARTNERS, OFFICERS, OR DIRECTORS OF THE REGISTERING ENTERPRISE OR OF ANY AFFILIATE, SUBSIDIARY OR PARENT CORPORATION OF THE REGISTERING ENTERPRISE?

b. ☐ YES ☐ NO WAS THE PREDECESSOR, OR ANY AFFILIATE, SUBSIDIARY OR PARENT CORPORATION OF THE PREDECESSOR, AN OWNER, SHAREHOLDER (5% OR GREATER), OR PARTNER IN THE REGISTERING ENTERPRISE?

c. ☐ YES ☐ NO WAS THE REGISTERING ENTERPRISE, OR ANY AFFILIATE, SUBSIDIARY OR PARENT CORPORATION OF THE REGISTERING ENTERPRISE, AN OWNER, SHAREHOLDER (5% OR GREATER), OR PARTNER IN THE PREDECESSOR?

IF THE ANSWER TO ANY OF THE QUESTIONS IN 14 IS YES, PROVIDE THE FOLLOWING INFORMATION. ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY.

- IDENTIFY THOSE PERSONS AND ENTITIES BY THEIR FULL NAME;
- DESCRIBE THEIR RELATIONSHIP TO THE PREDECESSOR AND ANY AFFILIATE, SUBSIDIARY AND PARENT CORPORATION OF THE PREDECESSOR; AND
- DESCRIBE THEIR RELATIONSHIP TO THE REGISTERING ENTERPRISE AND ANY AFFILIATE, SUBSIDIARY AND PARENT CORPORATION OF THE REGISTERING ENTERPRISE.

THE REGISTERING ENTERPRISE MAY APPLY FOR A TRANSFER IN WHOLE OR IN PART OF THE PREDECESSOR'S UNEMPLOYMENT COMPENSATION (UC) EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE, IF THE REGISTERING ENTERPRISE IS CONTINUING ESSENTIALLY THE SAME BUSINESS ACTIVITY AS THE PREDECESSOR AND BOTH PROVIDED PA COVERED EMPLOYMENT. COMPLETE SECTION 15 AND, IF APPLICABLE, SECTION 16.

NOTE: A REGISTERING ENTERPRISE MAY APPLY THE UC TAXABLE WAGES PAID BY A PREDECESSOR TOWARD THE REGISTERING ENTERPRISE'S UC TAXABLE WAGE BASE FOR THE CALENDAR YEAR OF ACQUISITION WITHOUT TRANSFERRING THE PREDECESSOR'S EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE.

ENTERPRISE NAME

SECTION 15 – APPLICATION FOR PA UC EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE OF PREDECESSOR

A REGISTERING ENTERPRISE MAY APPLY THE UNEMPLOYMENT COMPENSATION (UC) TAXABLE WAGES PAID BY A PREDECESSOR TOWARD THE REGISTERING ENTERPRISE'S UC TAXABLE WAGE BASE FOR THE CALENDAR YEAR OF ACQUISITION WITHOUT TRANSFERRING THE PREDECESSOR'S EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE.

REFER TO THE INSTRUCTIONS TO DETERMINE IF IT IS ADVANTAGEOUS TO APPLY FOR A PREDECESSOR'S UC EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE.

IMPORTANT: THIS APPLICATION CANNOT BE CONSIDERED UNLESS IT IS SIGNED BY AN AUTHORIZED SIGNATORY OF BOTH THE PREDECESSOR AND THE REGISTERING ENTERPRISE. THE TRANSFER IN WHOLE OR IN PART OF THE EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE IS BINDING AND IRREVOCABLE ONCE IT HAS BEEN APPROVED BY THE DEPARTMENT OF LABOR AND INDUSTRY.

APPLICATION IS HEREBY MADE BY THE PREDECESSOR AND THE REGISTERING ENTERPRISE FOR A TRANSFER TO THE REGISTERING ENTERPRISE OF THE PENNSYLVANIA UNEMPLOYMENT COMPENSATION EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE OF THE PREDECESSOR WITH RESPECT TO THE TRANSFER.

WE HEREBY CERTIFY THAT THE TRANSFER REFERENCED IN SECTION 14 HAS OCCURRED AS DESCRIBED THEREIN AND THAT THE REGISTERING ENTERPRISE IS CONTINUING ESSENTIALLY THE SAME BUSINESS ACTIVITY AS THE PREDECESSOR. WE ALSO HEREBY CERTIFY THAT THE TRANSFER REFERENCED IN SECTION 14 WAS NOT UNDERTAKEN PRIMARILY TO OBTAIN A LOWER UC TAX RATE, BUT HAD A LEGITIMATE BUSINESS PURPOSE UNRELATED TO UNEMPLOYMENT COMPENSATION TAXES.

COMPLETE THIS SECTION ONLY IF YOU WANT TO APPLY FOR THE PREDECESSOR'S EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE.

1. PREDECESSOR NAME		DATE
AUTHORIZED SIGNATURE	TYPE OR PRINT NAME	TITLE
2. REGISTERING ENTERPRISE NAME		DATE
AUTHORIZED SIGNATURE	TYPE OR PRINT NAME	TITLE

SECTION 16 – UNEMPLOYMENT COMPENSATION PARTIAL TRANSFER INFORMATION

COMPLETE THIS SECTION IF THE REGISTERING ENTERPRISE ACQUIRED ONLY PART OF THE PREDECESSOR'S PENNSYLVANIA (PA) BUSINESS AND IS MAKING APPLICATION FOR THE TRANSFER OF A PORTION OF THE PREDECESSOR'S EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE.

COMPLETE REPLACEMENT UC-2A FOR PARTIAL TRANSFER (FORM UC-252). THE PREDECESSOR'S PA PAYROLL RECORDS FOR THE TWO YEARS PRIOR TO THE QUARTER OF THE TRANSFER AND/OR ACQUISITION MUST REMAIN AVAILABLE TO THE REGISTERING ENTERPRISE TO ENABLE THE REGISTERING ENTERPRISE TO PROVIDE REQUIRED INFORMATION REGARDING SEPARATED AND/OR TRANSFERRED EMPLOYEES.

UNEMPLOYMENT COMPENSATION (UC) TAXABLE WAGES ARE THOSE WAGES THAT DO NOT EXCEED THE UC TAXABLE WAGE BASE APPLICABLE TO A GIVEN CALENDAR YEAR.

- DATE WAGES FIRST PAID BY PREDECESSOR OR PRE-PREDECESSOR(S) IN THE PART OF THE PA BUSINESS OR WORKFORCE TRANSFERRED (ACQUIRED) FOR WHICH CONTRIBUTIONS WERE PAID UNDER THE PROVISIONS OF THE PA UC LAW. DATE: _____
- ENTER THE NUMBER OF EMPLOYEES WHO WORKED IN **THE PART OF THE BUSINESS OR WORKFORCE THAT WAS TRANSFERRED** FOR EACH QUARTER IN THE TABLE BELOW. IF NO EMPLOYMENT WAS GIVEN IN ANY QUARTER, ENTER "0".

YEAR _____				YEAR _____				YEAR _____				YEAR _____				YEAR _____				YEAR _____ OF TRANSFER			
QUARTERS				QUARTERS				QUARTERS				QUARTERS				QUARTERS				QUARTERS			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4

- ENTER THE NUMBER OF EMPLOYEES WHO WORKED IN **THE ENTIRE BUSINESS** FOR EACH QUARTER IN THE TABLE BELOW. IF NO EMPLOYMENT WAS GIVEN IN ANY QUARTER, ENTER "0".

YEAR _____				YEAR _____				YEAR _____				YEAR _____				YEAR _____ OF TRANSFER			
QUARTERS				QUARTERS				QUARTERS				QUARTERS				QUARTERS			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4

- IF THE **PART OF THE BUSINESS OR WORKFORCE THAT WAS TRANSFERRED** WAS IN EXISTENCE FOR LESS THAN THREE FULL CALENDAR YEARS PRIOR TO THE YEAR OF TRANSFER, ENTER THE FOLLOWING:

- TOTAL NUMBER OF EMPLOYEES WHO EARNED TAXABLE WAGES IN THE **PART OF THE BUSINESS OR WORKFORCE THAT WAS TRANSFERRED** DURING THE PERIOD FROM THE FIRST DAY OF THE QUARTER OF TRANSFER TO THE DATE OF TRANSFER _____.
- TOTAL NUMBER OF EMPLOYEES WHO EARNED TAXABLE WAGES IN THE **ENTIRE BUSINESS** DURING THE PERIOD FROM THE FIRST DAY OF THE QUARTER OF TRANSFER TO THE DATE OF TRANSFER _____.

- PREDECESSOR'S ENTIRE PA UC **TAXABLE** PAYROLL, FOR THE PERIOD FROM THE FIRST DAY OF THE QUARTER OF TRANSFER TO THE DATE OF TRANSFER _____.

ENTERPRISE NAME

SECTION 17 – MULTIPLE ESTABLISHMENT INFORMATION

COMPLETE THIS SECTION FOR EACH ADDITIONAL ESTABLISHMENT CONDUCTING BUSINESS IN PA OR EMPLOYING PA RESIDENTS. PHOTOCOPY THIS SECTION AS NECESSARY.

PART 1 ESTABLISHMENT INFORMATION

1. ESTABLISHMENT NAME (doing business as)		2. DATE OF FIRST OPERATIONS		3. TELEPHONE NUMBER ()	
4. STREET ADDRESS	CITY/TOWN	COUNTY	STATE	ZIP CODE + 4	
5. PA SCHOOL DISTRICT		6. PA MUNICIPALITY			

PART 2 ESTABLISHMENT BUSINESS ACTIVITY INFORMATION

REFER TO THE INSTRUCTIONS ON PAGES 20 & 21 TO COMPLETE THIS SECTION.

1. ENTER THE PERCENTAGE EACH **PA BUSINESS ACTIVITY** REPRESENTS OF THE TOTAL RECEIPTS OR REVENUES AT **THIS** ESTABLISHMENT. LIST **PRODUCTS OR SERVICES** ASSOCIATED WITH EACH BUSINESS ACTIVITY AND THE PERCENTAGE REPRESENTING OF THE TOTAL RECEIPTS OR REVENUES.

PA BUSINESS ACTIVITY	%	PRODUCTS OR SERVICES	%	ADDITIONAL PRODUCTS OR SERVICES	%
Accommodation & Food Services					
Agriculture, Forestry, Fishing, & Hunting					
Art, Entertainment, & Recreation Services					
Communications/Information					
Construction (must complete question 3)					
Domestics (Private Households)					
Educational Services					
Finance					
Health Care Services					
Insurance					
Management, Support & Remediation Services					
Manufacturing					
Mining, Quarrying, & Oil/Gas Extraction					
Other Services					
Professional, Scientific, & Technical Services					
Public Administration					
Real Estate					
Retail Trade					
Sanitary Service					
Social Assistance Services					
Transportation					
Utilities					
Warehousing					
Wholesale Trade					
TOTAL	100%				

2. ENTER THE PERCENTAGE THAT **THIS ESTABLISHMENT'S** RECEIPTS OR REVENUES REPRESENT OF THE **TOTAL PA** RECEIPTS OR REVENUES OF THE ENTERPRISE. _____ %

3. ESTABLISHMENTS ENGAGED IN CONSTRUCTION **MUST** ENTER THE PERCENTAGE OF CONSTRUCTION ACTIVITY THAT IS NEW AND/OR RENOVATIVE AND THE PERCENTAGE OF CONSTRUCTION ACTIVITY THAT IS RESIDENTIAL AND/OR COMMERCIAL.

_____ % NEW + _____ % RENOVATIVE = 100%

_____ % RESIDENTIAL + _____ % COMMERCIAL = 100%

ENTERPRISE NAME

PART 3**ESTABLISHMENT SALES INFORMATION**

1. ☐ YES ☐ NO IS THIS ESTABLISHMENT SELLING TAXABLE PRODUCTS OR OFFERING TAXABLE SERVICES TO CONSUMERS FROM A LOCATION IN PENNSYLVANIA? IF YES, COMPLETE SECTION 18.
2. ☐ YES ☐ NO IS THIS ESTABLISHMENT SELLING CIGARETTES IN PENNSYLVANIA? IF YES, COMPLETE SECTIONS 18 AND 19.
3. LIST EACH COUNTY IN PENNSYLVANIA WHERE THIS ESTABLISHMENT IS CONDUCTING TAXABLE SALES ACTIVITY(IES).
- COUNTY _____ COUNTY _____ COUNTY _____
- COUNTY _____ COUNTY _____ COUNTY _____

ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY.

PART 4a**ESTABLISHMENT EMPLOYMENT INFORMATION**

1. ☐ YES ☐ NO DOES THIS ESTABLISHMENT EMPLOY INDIVIDUALS WHO WORK IN PENNSYLVANIA? IF YES, INDICATE:
- a. DATE WAGES FIRST PAID (MM/DD/YYYY) _____
- b. DATE WAGES RESUMED FOLLOWING A BREAK IN EMPLOYMENT _____
- c. TOTAL NUMBER OF EMPLOYEES _____
- d. NUMBER OF EMPLOYEES PRIMARILY WORKING IN NEW BUILDING OR INFRASTRUCTURE _____
- e. NUMBER OF EMPLOYEES PRIMARILY WORKING IN REMODELING CONSTRUCTION _____
- f. ESTIMATED GROSS WAGES PER QUARTER\$ _____ .00
2. ☐ YES ☐ NO DOES THIS ESTABLISHMENT EMPLOY PA RESIDENTS WHO WORK OUTSIDE OF PENNSYLVANIA? IF YES, INDICATE:
- a. DATE WAGES FIRST PAID (MM/DD/YYYY) _____
- b. DATE WAGES RESUMED FOLLOWING A BREAK IN EMPLOYMENT _____
- c. ESTIMATED GROSS WAGES PER QUARTER\$ _____ .00
3. ☐ YES ☐ NO DOES THIS ESTABLISHMENT PAY REMUNERATION FOR SERVICES TO PERSONS YOU DO NOT CONSIDER EMPLOYEES? IF YES, EXPLAIN THE SERVICES PERFORMED _____

PART 4b

1. ☐ YES ☐ NO IS THIS REGISTRATION A RESULT OF A TAXABLE DISTRIBUTION FROM A BENEFIT TRUST, DEFERRED PAYMENT OR RETIREMENT PLAN FOR PA RESIDENTS? IF YES, INDICATE:
- a. DATE BENEFITS FIRST PAID (MM/DD/YYYY) _____
- b. ESTIMATED BENEFITS PAID PER QUARTER\$ _____ .00

SECTION 6A - ADDITIONAL OWNERS, PARTNERS, SHAREHOLDERS, OFFICERS, AND RESPONSIBLE PARTY INFORMATION

PROVIDE THE FOLLOWING FOR **ALL** INDIVIDUAL AND/OR ENTERPRISE OWNERS, PARTNERS, SHAREHOLDERS, OFFICERS, AND RESPONSIBLE PARTIES. IF STOCK IS PUBLICLY TRADED, PROVIDE THE FOLLOWING FOR ANY SHAREHOLDER WITH AN EQUITY POSITION OF 5% OR MORE. *PHOTOCOPY IF ADDITIONAL SPACE IS NEEDED.*

1. NAME		2. SOCIAL SECURITY NUMBER		3. DATE OF BIRTH *		4. FEDERAL EIN	
5. <input type="checkbox"/> OWNER <input type="checkbox"/> OFFICER <input type="checkbox"/> PARTNER <input type="checkbox"/> SHAREHOLDER <input type="checkbox"/> RESPONSIBLE PARTY		6. TITLE		7. EFFECTIVE DATE OF TITLE		8. PERCENTAGE OF OWNERSHIP %	
10. HOME ADDRESS (street)		CITY/TOWN		COUNTY		STATE	
11. THIS PERSON IS RESPONSIBLE TO REMIT/MAINTAIN:		<input type="checkbox"/> SALES TAX		<input type="checkbox"/> EMPLOYER WITHHOLDING TAX		<input type="checkbox"/> MOTOR FUEL TAXES	
		<input type="checkbox"/> WORKERS' COMPENSATION COVERAGE					
1. NAME		2. SOCIAL SECURITY NUMBER		3. DATE OF BIRTH *		4. FEDERAL EIN	
5. <input type="checkbox"/> OWNER <input type="checkbox"/> OFFICER <input type="checkbox"/> PARTNER <input type="checkbox"/> SHAREHOLDER <input type="checkbox"/> RESPONSIBLE PARTY		6. TITLE		7. EFFECTIVE DATE OF TITLE		8. PERCENTAGE OF OWNERSHIP %	
10. HOME ADDRESS (street)		CITY/TOWN		COUNTY		STATE	
11. THIS PERSON IS RESPONSIBLE TO REMIT/MAINTAIN:		<input type="checkbox"/> SALES TAX		<input type="checkbox"/> EMPLOYER WITHHOLDING TAX		<input type="checkbox"/> MOTOR FUEL TAXES	
		<input type="checkbox"/> WORKERS' COMPENSATION COVERAGE					

* DATE OF BIRTH REQUIRED ONLY IF APPLYING FOR A CIGARETTE WHOLESALE DEALER'S LICENSE, A SMALL GAMES OF CHANCE DISTRIBUTOR LICENSE, OR A SMALL GAMES OF CHANCE MANUFACTURER CERTIFICATE.

ENTERPRISE NAME

SECTION 18 – SALES USE AND HOTEL OCCUPANCY TAX LICENSE, PUBLIC TRANSPORTATION ASSISTANCE TAX LICENSE, VEHICLE RENTAL TAX, TRANSIENT VENDOR CERTIFICATE, PROMOTER LICENSE, OR WHOLESALER CERTIFICATE

PART 1

SALES USE AND HOTEL OCCUPANCY TAX, PUBLIC TRANSPORTATION ASSISTANCE TAX, VEHICLE RENTAL TAX, OR WHOLESALER CERTIFICATE

ENTERPRISES APPLYING FOR A SALES, USE AND HOTEL OCCUPANCY TAX LICENSE, PUBLIC TRANSPORTATION ASSISTANCE TAX LICENSE, VEHICLE RENTAL TAX, AND/OR WHOLESALER CERTIFICATE.

COMPLETE PART 1. SALES TAX COLLECTED MUST BE SEGREGATED FROM OTHER FUNDS AND MUST REMAIN IN THE COMMONWEALTH OF PENNSYLVANIA UNTIL REMITTED TO THE DEPARTMENT OF REVENUE.

IF THE ENTERPRISE IS:

- SELLING TAXABLE PRODUCTS OR SERVICES TO CONSUMERS **IN PENNSYLVANIA**, ENTER DATE OF FIRST TAXABLE SALE _____
- PURCHASING TAXABLE PRODUCTS OR SERVICES FOR ITS OWN USE **IN PENNSYLVANIA** AND INCURRING NO SALES TAX, ENTER DATE OF FIRST PURCHASE _____
- SELLING NEW TIRES TO CONSUMERS **IN PENNSYLVANIA**, ENTER DATE OF FIRST SALE _____
- LEASING OR RENTING MOTOR VEHICLES, ENTER DATE OF FIRST LEASE OR RENTAL _____
- RENTING FIVE OR MORE MOTOR VEHICLES, ENTER DATE OF FIRST RENTAL _____
- CONDUCTING RETAIL SALES IN PENNSYLVANIA AND NOT MAINTAINING A PERMANENT LOCATION IN PA, ENTER DATE OF FIRST TAXABLE SALE _____ (COMPLETE PART 2)
- ACTIVELY PROMOTING SHOWS IN PENNSYLVANIA WHERE TAXABLE PRODUCTS WILL BE OFFERED FOR RETAIL SALE, ENTER DATE OF FIRST SHOW _____ (COMPLETE PART 3)
- ENGAGED SOLELY IN THE SALE OF TANGIBLE PERSONAL PROPERTY AND/OR SERVICES FOR RESALE OR RENTAL, ENTER DATE OF FIRST PURCHASE _____

PART 2

TRANSIENT VENDOR CERTIFICATE

IF THE ENTERPRISE PARTICIPATES IN ANY SHOWS OTHER THAN THOSE LISTED, PROVIDE THE NAME(S) OF THE SHOW(S) AND INFORMATION ABOUT THE SHOW(S) TO THE DEPARTMENT OF REVENUE AT LEAST 10 DAYS PRIOR TO THE SHOW.

PROVIDE THE FOLLOWING INFORMATION FOR **EACH SHOW**:

1. PROMOTER NUMBER	2. SHOW NAME	3. COUNTY
4. SHOW ADDRESS (STREET, CITY, STATE, ZIP)		5. START DATE
		6. END DATE
1. PROMOTER NUMBER	2. SHOW NAME	3. COUNTY
4. SHOW ADDRESS (STREET, CITY, STATE, ZIP)		5. START DATE
		6. END DATE

ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY.

PART 3

PROMOTER LICENSE

PROVIDE THE FOLLOWING INFORMATION FOR **EACH SHOW**:

1. SHOW NAME	2. TYPE OF SHOW	3. START DATE	4. END DATE
5. SHOW ADDRESS (STREET, CITY, STATE, ZIP)		6. COUNTY	7. NBR OF VENDORS
1. SHOW NAME	2. TYPE OF SHOW	3. START DATE	4. END DATE
5. SHOW ADDRESS (STREET, CITY, STATE, ZIP)		6. COUNTY	7. NBR OF VENDORS

ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY.

ENTERPRISE NAME

SECTION 19 – CIGARETTE DEALER'S LICENSE**PART 1 LICENSE TYPE**

CHECK THE APPROPRIATE BOX(ES) TO INDICATE LICENSE TYPE REQUESTED. A SEPARATE LICENSE MUST BE OBTAINED FOR EACH ESTABLISHMENT THAT SELLS CIGARETTES (CSA, WHOLESALE, RETAIL, AND/OR VENDING). A SEPARATE DECAL MUST BE PURCHASED FOR EACH VENDING MACHINE LOCATION. A CHECK OR MONEY ORDER MUST BE SUBMITTED WITH THIS APPLICATION.

LICENSE TYPE	NUMBER	FEE	AMOUNT REMITTED
<input type="checkbox"/> RETAIL OVER-THE-COUNTER	_____	@ \$ 25 EACH LOCATION	\$ _____
<input type="checkbox"/> RETAIL OVER-THE-COUNTER ITINERANT	_____	@ \$ 25 EACH LOCATION	\$ _____
<input type="checkbox"/> VENDING MACHINE (ATTACH A LIST OF LOCATIONS)	_____	@ \$ 25 EACH DECAL	\$ _____
<input type="checkbox"/> WHOLESALE	_____	@ \$ 500 EACH LICENSE	\$ _____
<input type="checkbox"/> CIGARETTE STAMPING AGENT AND WHOLESALE	_____	@ \$ 1,500 EACH LICENSE	\$ _____
TOTAL AMOUNT REMITTED			\$ _____

MAKE CHECKS PAYABLE TO PA DEPARTMENT OF REVENUE**PART 2 CIGARETTE WHOLESALE**

THE APPLICANT HAS COMPLIED WITH ARTICLE II-A OF THE CIGARETTE SALES AND LICENSING ACT. IN ACCORDANCE WITH THE ACT, UNDER PENALTY OF PERJURY, ADHERES TO THE STATE PRESUMPTIVE MINIMUM PRICES.

LIST CIGARETTE STORAGE LOCATION(S) (PO BOXES ARE NOT ACCEPTABLE).

1. STREET ADDRESS

CITY/TOWN	COUNTY	STATE	ZIP CODE + 4
_____	_____	_____	_____

2. ☐ YES ☐ NO HAS ANY OWNER, PARTNER, OFFICER, DIRECTOR, OR MAJOR STOCKHOLDER BEEN CONVICTED OF ANY VIOLATION OF THE PENNSYLVANIA CIGARETTE TAX ACT OR ANY MISDEMEANOR OR FELONY?

IF YES, LIST ALL CONVICTIONS WITHIN THE PREVIOUS 10 YEAR PERIOD. ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY. _____

PART 3 CIGARETTE STAMPING AGENT

1. ☐ YES ☐ NO DOES THE ENTERPRISE PURCHASE OR SELL ANY CIGARETTES WHICH ARE NOT PA STAMPED?

IF YES, LIST STATES: _____

ENTERPRISE NAME

SECTION 20 – SMALL GAMES OF CHANCE LICENSE/CERTIFICATE**PART 1 DISTRIBUTOR AND/OR MANUFACTURER**

TO BE COMPLETED BY ALL APPLICANTS (DISTRIBUTOR AND/OR MANUFACTURER)

APPLICANTS MUST SUBMIT A COPY OF THE CERTIFICATE OF INCORPORATION, ARTICLES OF INCORPORATION, CERTIFICATE OF AUTHORITY (NON-PA CORPORATIONS), BY-LAWS, CONSTITUTION, OR FICTITIOUS NAME REGISTRATION.

APPLICANTS FOR A MANUFACTURER CERTIFICATE MUST SUBMIT A COPY OF THE COMPANY LOGO(S).

1. CHECK APPROPRIATE BOX(ES) TO INDICATE TYPE OF LICENSE/CERTIFICATE REQUESTED

LICENSE/CERTIFICATE TYPE	FEE	AMOUNT REMITTED
<input type="checkbox"/> DISTRIBUTOR LICENSE	\$ 1,000	\$ _____
<input type="checkbox"/> MANUFACTURER REGISTRATION CERTIFICATE	\$ 2,000	\$ _____
<input type="checkbox"/> REPLACEMENT LICENSE	\$ 100	\$ _____
<input type="checkbox"/> REPLACEMENT CERTIFICATE	\$ 100	\$ _____
NUMBER OF BACKGROUND INVESTIGATIONS FOR OWNERS/OFFICERS, ETC. _____	@ \$ 10	\$ _____
TOTAL AMOUNT REMITTED		\$ _____

MAKE CHECKS PAYABLE TO PA DEPARTMENT OF REVENUE

IF THE DEPARTMENT DENIES AN APPLICATION, A \$100 APPLICATION PROCESSING FEE SHALL BE RETAINED BY THE DEPARTMENT. NO PART OF THE REGISTRATION OR LICENSE FEE SHALL BE SUBJECT TO PRORATION. NO INVESTIGATION FEE SHALL BE REFUNDED.

2. DISTRIBUTORS AND MANUFACTURERS - PROVIDE THE FOLLOWING INFORMATION FOR THE COMMONWEALTH OF PA RESIDENT DESIGNEE. THE INDIVIDUAL MUST HAVE PHYSICAL LOCATION WITHIN PA.

NAME _____

HOME ADDRESS (STREET)	CITY/TOWN	STATE	ZIP CODE + 4	TELEPHONE NBR. ()
-----------------------	-----------	-------	--------------	-----------------------

3. DISTRIBUTORS AND MANUFACTURERS - PROVIDE THE FOLLOWING INFORMATION FOR ALL INDIVIDUALS RESPONSIBLE FOR TAKING ORDERS AND MAKING SALES OF SMALL GAMES OF CHANCE MERCHANDISE. IF AN INDIVIDUAL RESIDES IN PENNSYLVANIA, INDICATE IF COMMISSION OR NONCOMMISSION.

NAME	TITLE	<input type="checkbox"/> SELLS FOR DISTRIBUTOR <input type="checkbox"/> SELLS FOR MANUFACTURER	<input type="checkbox"/> COMMISSION <input type="checkbox"/> NONCOMMISSION
HOME ADDRESS (STREET)	CITY/TOWN	STATE	ZIP CODE + 4 TELEPHONE NBR. ()
NAME	TITLE	<input type="checkbox"/> SELLS FOR DISTRIBUTOR <input type="checkbox"/> SELLS FOR MANUFACTURER	<input type="checkbox"/> COMMISSION <input type="checkbox"/> NONCOMMISSION
HOME ADDRESS (STREET)	CITY/TOWN	STATE	ZIP CODE + 4 TELEPHONE NBR. ()

ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY

MANUFACTURERS ONLY MUST SUBMIT A CATALOG OF THE SMALL GAMES CHECKED BELOW. IF CATALOG IS UNAVAILABLE, PROVIDE NAME OF GAME(S) AND FORM NUMBER(S), NUMBER OF TICKETS PER DEAL, HIGHEST INDIVIDUAL PRIZE VALUE, AND PERCENTAGE OF PAYOUT.

4. CHECK THE APPROPRIATE BOX(ES) TO INDICATE THE TYPES OF SMALL GAMES DISTRIBUTED OR MANUFACTURED.

☐ DAILY DRAWINGS
☐ WEEKLY DRAWINGS
☐ PULL-TABS
☐ PUNCHBOARDS
☐ RAFFLES
☐ DISPENSING MACHINES
PART 2 DISTRIBUTOR

LIST ALL SMALL GAMES OF CHANCE MANUFACTURERS WITH WHOM THE DISTRIBUTOR DOES BUSINESS.

MANUFACTURER'S LEGAL NAME	MANUFACTURER'S CERTIFICATE NUMBER M-	TELEPHONE NUMBER ()
STREET ADDRESS	CITY/TOWN	STATE ZIP CODE +4
MANUFACTURER'S LEGAL NAME	MANUFACTURER'S CERTIFICATE NUMBER M-	TELEPHONE NUMBER ()
STREET ADDRESS	CITY/TOWN	STATE ZIP CODE +4

ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY

PART 3**SMALL GAMES OF CHANCE CERTIFICATION****MUST BE COMPLETED BY ALL SMALL GAMES OF CHANCE APPLICANTS.****I CERTIFY THAT THE FOLLOWING TAX STATEMENTS ARE TRUE AND CORRECT:**

- ALL PA STATE TAX REPORTS AND RETURNS HAVE BEEN FILED
- ALL PA STATE TAXES HAVE BEEN PAID
- ANY PA STATE TAXES OWED ARE SUBJECT TO TIMELY ADMINISTRATIVE OR JUDICIAL APPEAL; OR ANY DELINQUENT PA TAXES ARE SUBJECT TO DULY APPROVED DEFERRED PAYMENT PLAN (COPY ENCLOSED).

I CERTIFY THAT NO OWNER, PARTNER, OFFICER, DIRECTOR, OR OTHER PERSON IN A SUPERVISORY OR MANAGEMENT POSITION, OR EMPLOYEE ELIGIBLE TO MAKE SALES ON BEHALF OF THIS BUSINESS:

- HAS BEEN CONVICTED OF A FELONY IN A STATE OR FEDERAL COURT WITHIN THE PAST FIVE YEARS
- HAS BEEN CONVICTED WITHIN TEN YEARS OF THE DATE OF APPLICATION IN A STATE OR FEDERAL COURT OF A VIOLATION OF THE BINGO LAW OR OF THE LOCAL OPTION SMALL GAMES OF CHANCE ACT, OR A GAMBLING-RELATED OFFENSE UNDER TITLE 18 OF THE PENNSYLVANIA CONSOLIDATED STATUTES OR OTHER COMPARABLE STATE OR FEDERAL LAW
- HAS NOT BEEN REJECTED IN ANY STATE FOR A DISTRIBUTOR LICENSE OR MANUFACTURER REGISTRATION CERTIFICATE, OR EQUIVALENT THERETO.

I DECLARE THAT I HAVE EXAMINED THIS APPLICATION, INCLUDING ALL ACCOMPANYING STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, AND COMPLETE.

NOTARY	AUTHORIZATION	
SWORN AND SUBSCRIBED TO BEFORE ME THIS _____ DAY OF _____, 20____		
	SIGNATURE OF AN OWNER, PARTNER, OFFICER, OR DIRECTOR	SOCIAL SECURITY NUMBER
NOTARY PUBLIC	PRINT NAME	DATE
MY COMMISSION EXPIRES _____	TITLE	
	(_____) _____ TELEPHONE NUMBER	
_____ NOTARY SEAL		_____ CORPORATE SEAL

PART 1 VEHICLE OPERATIONS

☐ YES ☐ NO IF YES, IS THE LICENSE CURRENTLY SUSPENDED OR REVOKED?

6. CHECK OR MONEY ORDER AMOUNT \$ _____

A	B	C	D		A	B	C	D		A	B	C	D		A	B	C	D	
□	□	□	□	AK – ALASKA	□	□	□	□	ID – IDAHO	□	□	□	□	MT – MONTANA	□	□	□	□	RI – RHODE ISLAND
□	□	□	□	AL – ALABAMA	□	□	□	□	IL – ILLINOIS	□	□	□	□	NC – NORTH CAROLINA	□	□	□	□	SC – SOUTH CAROLINA
□	□	□	□	AR – ARKANSAS	□	□	□	□	IN – INDIANA	□	□	□	□	ND – NORTH DAKOTA	□	□	□	□	SD – SOUTH DAKOTA
□	□	□	□	AZ – ARIZONA	□	□	□	□	KS – KANSAS	□	□	□	□	NE – NEBRASKA	□	□	□	□	TN – TENNESSEE
□	□	□	□	CA – CALIFORNIA	□	□	□	□	KY – KENTUCKY	□	□	□	□	NH – NEW HAMPSHIRE	□	□	□	□	TX – TEXAS
□	□	□	□	CO – COLORADO	□	□	□	□	LA – LOUISIANA	□	□	□	□	NJ – NEW JERSEY	□	□	□	□	UT – UTAH
□	□	□	□	CT – CONNECTICUT	□	□	□	□	MA – MASSACHUSETTS	□	□	□	□	NM – NEW MEXICO	□	□	□	□	VA – VIRGINIA
□	□	□	□	DC – DIST. OF COLUMBIA	□	□	□	□	MD – MARYLAND	□	□	□	□	NV – NEVADA	□	□	□	□	VT – VERMONT
□	□	□	□	DE – DELAWARE	□	□	□	□	ME – MAINE	□	□	□	□	NY – NEW YORK	□	□	□	□	WA – WASHINGTON
□	□	□	□	FL – FLORIDA	□	□	□	□	MI – MICHIGAN	□	□	□	□	OH – OHIO	□	□	□	□	WI – WISCONSIN
□	□	□	□	GA – GEORGIA	□	□	□	□	MN – MINNESOTA	□	□	□	□	OK – OKLAHOMA	□	□	□	□	WV – WEST VIRGINIA
□	□	□	□	HI – HAWAII	□	□	□	□	MO – MISSOURI	□	□	□	□	OR – OREGON	□	□	□	□	WY – WYOMING
□	□	□	□	IA – IOWA	□	□	□	□	MS – MISSISSIPPI	□	□	□	□	PA – PENNSYLVANIA					
A	B	C	D		A	B	C	D		A	B	C	D		A	B	C	D	
□	□	□	□	AB – ALBERTA	□	□	□	□	NB – NEW BRUNSWICK	□	□	□	□	NT – N W TERRITORY	□	□	□	□	PQ – QUEBEC
□	□	□	□	BC – BRITISH COLUMBIA	□	□	□	□	NF – NEWFOUNDLAND	□	□	□	□	ON – ONTARIO	□	□	□	□	SK – SASKATCHEWAN
□	□	□	□	MB – MANITOBA	□	□	□	□	NS – NOVA SCOTIA	□	□	□	□	PE – PRINCE EDWARD IS.	□	□	□	□	YT - YUKON TERRITORY

16

ENTERPRISE NAME

SECTION 22 – SALES TAX EXEMPT STATUS FOR CHARITABLE AND RELIGIOUS ORGANIZATIONS**PART 1**

ACT 55 OF 1997, KNOWN AS THE INSTITUTIONS OF PURELY PUBLIC CHARITY ACT, WAS SIGNED INTO LAW ON NOVEMBER 26, 1997. THIS LAW HAS CODIFIED THE REQUIREMENTS AN INSTITUTION MUST MEET IN ORDER TO QUALIFY FOR EXEMPTION, OUTLINING FIVE CRITERIA THAT MUST BE MET. EACH INSTITUTION MUST: (1) ADVANCE A CHARITABLE PURPOSE; (2) DONATE OR RENDER GRATUITOUSLY A SUBSTANTIAL PORTION OF ITS SERVICES; (3) BENEFIT A SUBSTANTIAL AND INDEFINITE CLASS OF PERSONS WHO ARE LEGITIMATE SUBJECTS OF CHARITY; (4) RELIEVE THE GOVERNMENT OF SOME BURDEN; (5) OPERATE ENTIRELY FREE FROM PRIVATE PROFIT MOTIVE.

ORGANIZATIONS OF THE FOLLOWING TYPE DO NOT QUALIFY FOR EXEMPTION STATUS:

- AN ASSOCIATION OF EMPLOYEES, THE MEMBERSHIP OF WHICH IS LIMITED TO THE EMPLOYEES OF A DESIGNATED ENTERPRISE
- A LABOR ORGANIZATION
- AN AGRICULTURAL OR HORTICULTURAL ORGANIZATION
- A BUSINESS LEAGUE, CHAMBER OF COMMERCE, REAL ESTATE BOARD, BOARD OF TRADE, OR PROFESSIONAL SPORT LEAGUE
- A CLUB ORGANIZED FOR PLEASURE OR RECREATION
- A FRATERNAL BENEFICIARY SOCIETY, ORDER, OR ASSOCIATION

TO APPLY OR RENEW A SALES TAX EXEMPTION STATUS, A REV-72 APPLICATION **MUST** BE COMPLETED AND SUBMITTED ALONG WITH THE REQUIRED DOCUMENTATION. THE APPLICATION CAN BE OBTAINED BY COMPLETING THE FORM BELOW; TELEPHONE THE TOLL FREE FACT & INFORMATION LINE AT 1-888-PATAXES (1-888-728-2937) OR CONTACT TAXPAYER SERVICE & INFORMATION CENTER AT (717) 787-1064; TT# ONLY 1-800-447-3020 (SERVICE FOR TAXPAYERS WITH SPECIAL HEARING AND/OR SPEAKING NEEDS) OR **WWW.REVENUE.STATE.PA.US**, FORMS & PUBLICATIONS, BUSINESS TAXES. SPECIFIC QUESTIONS REGARDING THE FORM CONTACT (717) 783-5473.

IF THE CHARITABLE AND RELIGIOUS ORGANIZATION CONDUCTS SALES ACTIVITIES AND IS NOT REGISTERED FOR COLLECTION OF THE PA SALES TAX, REFER TO SECTION 18 OF THIS BOOKLET.

**PART 2****REQUEST FOR SALES TAX EXEMPT STATUS APPLICATION**

NAME

MAILING ADDRESS

CITY/TOWN

STATE

ZIP CODE + 4

**TO REQUEST SALES TAX EXEMPT STATUS APPLICATION
COMPLETE THIS FORM AND RETURN TO:**

PA DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
PO BOX 280909
HARRISBURG, PA 17128-0909

SECTION 1 – REASON FOR THIS REGISTRATION

An enterprise may select more than one reason for registration.

1. **New Registration:** An enterprise never registered with the PA Department of Revenue or the PA Department of Labor & Industry must complete Sections 1 through 10 and additional sections as appropriate.
2. **Adding Tax(es) and Service(s):** A registered enterprise adding tax(es) and service(s) must complete Sections 1 through 6 and additional sections as appropriate.
3. **Reactivating Tax(es) and Service(s):** A registered enterprise reactivating tax(es) and service(s) must complete Sections 1 through 6 and additional sections as appropriate.
4. **Adding Establishment(s):** A registered enterprise adding establishment location(s) must complete Sections 1 through 6 and Section 17, Multiple Establishment Information.
5. **Information Update:** A registered enterprise providing changes in demographic or other information must complete Sections 1 through 6 and additional sections as appropriate.
6. **Did this Enterprise:**

An enterprise acquiring the business of another enterprise in whole or in part must complete Section 14, Predecessor/Successor Information. The business can be acquired by purchase, consolidation, merger, gift, or change in legal structure. A stock acquisition alone does not constitute a transfer of the business.

Check the appropriate box to indicate the business operation of the enterprise. If yes:

- A newly formed enterprise must complete Sections 1 through 10, Section 14 and additional sections as appropriate.
- A previously registered enterprise must complete Sections 1 through 6, 10, 14 and additional sections as appropriate.
- An enterprise requesting the PA Unemployment Compensation (UC) experience record and reserve account balance of a predecessor (prior owner) must also complete Section 15, Application for PA UC Experience Record and Reserve Account Balance of Predecessor.

SECTION 2 – ENTERPRISE INFORMATION

1. **Date of First Operations:** Enter the first date the enterprise conducted any activity. This includes start-up operations prior to opening for business.
2. **Date of First Operations in PA:** Enter the first date the enterprise conducted any activity in PA or employed PA residents. This includes start-up operations prior to opening for business.
3. **Enterprise Fiscal Year End:** Enter the month (January, February, etc.) used by the enterprise to designate the end of its accounting period.
4. **Enterprise Legal Name:** Enter the legal name of the enterprise.

IF THE BUSINESS STRUCTURE IS:	USE THE:
SOLE PROPRIETORSHIP	INDIVIDUAL OWNER'S NAME.
CORPORATION	NAME AS SHOWN IN THE ARTICLES OF INCORPORATION.
PARTNERSHIP	NAME AS SHOWN IN THE PARTNERSHIP AGREEMENT.
ASSOCIATION	NAME AS SHOWN IN THE ASSOCIATION AGREEMENT.
BUSINESS TRUST	NAME AS SHOWN IN THE TRUST AGREEMENT.
ESTATE	LEGAL NAME OF THE ESTATE.
TRUST	NAME AS SHOWN IN THE TRUST AGREEMENT.
LIMITED LIABILITY COMPANY	NAME AS SHOWN IN THE ARTICLES OF ORGANIZATION.
RESTRICTED PROFESSIONAL COMPANY	NAME AS SHOWN IN THE ARTICLES OF ORGANIZATION.
GOVERNMENT	OFFICIAL/LEGAL NAME OF THE ORGANIZATION.

5. **Federal EIN:** Enter the Federal Employer Identification Number (EIN) assigned to the enterprise by the Internal Revenue Service. If the enterprise does not have an EIN, enter "N/A". If the enterprise has made application for an EIN, enter "Applied For".
6. **Enterprise Trade Name:** Enter the name by which the enterprise is commonly known (doing business as, trading as, also known as), if it is a name other than the legal name. If the enterprise has a fictitious name registered with the PA Department of State, enter it here. If the trade name is the same as the legal name, enter "Same".
7. **Enterprise Telephone Number:** Enter the telephone number for the enterprise.
8. **Enterprise Street Address:** Enter the physical location of the enterprise. **A post office box is not acceptable.**
9. **Enterprise Mailing Address:** Enter the address where the enterprise prefers to receive mail, if at an address other than the enterprise street address. A post office box is acceptable. If the mailing address is the same as the enterprise street address, enter "Same".

To indicate multiple mailing addresses and the purposes, attach a separate 8 1/2 X 11 sheet and identify the purpose of each.

For example, an enterprise may want tax forms or licenses mailed to the enterprise address, but payroll-related forms such as Unemployment Compensation returns mailed to the address of a particular payroll service.

10. **Location of Enterprise Records:** Enter the street address where the enterprise records are kept. A post office box is not acceptable. If the records are kept at the enterprise street address, enter "Same".
11. **Establishment Name:** Enter the name by which the establishment is known to the public; for example, the name on the front of the store. If the same as the enterprise legal name, enter "Same".
12. **Number of Establishments:** Enter the number of establishments. If the enterprise has more than one establishment conducting business in PA or employing PA residents, refer to the instructions and complete Section 17, Multiple Establishment Information.

13. **PA School District:** Enter the school district where the establishment is located. If not a PA school district, enter "N/A".
14. **PA Municipality:** Enter the municipality (borough, city, town, or township) where the establishment is located. The municipality may be different from the city/town used for postal delivery. If not a PA municipality, enter "N/A".

SECTION 3 – TAXES AND SERVICES

Indicate the tax(es) and service(s) requested. Descriptions, additional requirements and sections to complete are on page(s) 2 and 3. Enter the previous account number(s) when reactivating tax(es) and service(s).

SECTION 4 – AUTHORIZED SIGNATURE

Authorized Signature: Owner, general partner, officer, or agent signature is required. Enter the title and daytime phone number of the person who signed the form. Attach Power of Attorney document, if applicable.

Type or Print Name: Type or print the name of the person who signed the document, enter their e-mail address, and the date it was signed.

Type or Print Name: Type or print the name of the preparer, the title of the person who prepared the form, if other than the owner, partner or officer. Enter the preparer's daytime telephone number, e-mail address, and the date the form was prepared.

SECTION 5 – BUSINESS STRUCTURE

1. Check the box to select the form of organization that applies to the enterprise.
 - A sole proprietor is one individual owner and indicates 100 percent ownership.
 - Two or more individuals listed as owners constitute a partnership and will be registered as one. Registrants for Unemployment Compensation should attach a copy of the partnership agreement, if available.
 - Limited liability companies and restricted professional companies must enter the state/province where chartered.

The following forms of organization require the completion of additional sections:

- Corporation - Complete Section 11, Corporation Information.
 - Government - Complete Section 13, Government Information.
2. Check the box to indicate if the enterprise is profit or non-profit.
 3. If an enterprise is exempt under Section 501(c)(3) of the Internal Revenue Code (IRC), and is also subject to the contribution provisions of the Pennsylvania Unemployment Compensation (UC) Law, it has the option to elect to finance UC costs under the reimbursement method in lieu of the contributory method.

See page 22 of the instructions for further explanations regarding contributory and reimbursement methods of making payments to the Unemployment Compensation Fund.

SECTION 6 – OWNERS, PARTNERS, SHAREHOLDERS, OFFICERS, AND RESPONSIBLE PARTY INFORMATION

Identify and provide information on the following:

- The sole proprietor who is 100 percent owner. A sole proprietor must be one individual.
 - All general partners and all limited partners who are involved in the daily operation of the business.
 - All shareholders (both individuals and enterprises) owning stock. If the stock is publicly traded, identify any shareholder with an equity position of 5 percent or more.
 - All officers of the corporation, association, or business trust.
 - All individuals responsible for remitting trust fund taxes or maintaining Workers' Compensation Coverage.
1. **Name:** Enter the name(s) of the owner, partner, shareholder, officer, or responsible party of the enterprise. If the owner is another enterprise, enter the legal name of the enterprise.
 2. **Social Security Number:** Enter the Social Security Number of the owner, partner, shareholder, officer, or responsible party.
 3. **Date of Birth:** Enter the individual's date of birth if applying for a Cigarette Wholesale Dealer's License, a Small Games of Chance Distributor License, or Manufacturer Certificate.
 4. **Federal EIN:** Enter the Federal Employer Identification Number (EIN) if the owner, partner, or shareholder is another enterprise.
 5. **Type of Ownership/Position:** Check the box(es) to designate if an owner, partner, officer, shareholder, or responsible party.
 - 6-9. **Title, Effective Dates, Percentage of Ownership:** Enter the title, effective dates, and percentage of ownership as indicated.
 10. **Home Address:** Enter the home street address of the owner, partner, shareholder, officer, or responsible party. If the owner, partner, or shareholder is another enterprise, enter the street address of the enterprise. **A post office box is not acceptable.**
 11. **Person Responsible to Remit/Maintain:** Check the appropriate box(es) to indicate the Taxes/Services for which this individual is responsible.

Responsible Party: Please identify the person(s) responsible for remitting Sales Tax, Employer Withholding Tax, Liquid Fuels and Fuels Taxes, or maintaining Workers' Compensation Coverage. Under PA law, a proprietor, a general partner, a corporation's chief operating officer(s), and/or a chief financial officer is responsible for ensuring that collected trust fund taxes are remitted on a timely basis and workers' compensation coverage is maintained when required. Other individuals may also be responsible if their duties, position, or authority over financial matters and decision-making put them in a position to influence the payment of these taxes or maintaining business operation. Failure to remit these taxes in a timely manner or to maintain ongoing workers' compensation coverage when required may result in the personal assessment of a responsible party, together with the possibility of criminal sanctions, if warranted.

Space for additional information of owners, partners, shareholders, officers, and/or responsible parties can be found on page 11. Attach additional 8 1/2 X 11 sheets if necessary.

SECTION 7 – ESTABLISHMENT BUSINESS ACTIVITY INFORMATION

ENTER THE PERCENTAGE THAT EACH **PA BUSINESS ACTIVITY** REPRESENTS OF THE TOTAL RECEIPTS OR REVENUES AT **THIS** ESTABLISHMENT. LIST **PRODUCTS OR SERVICES** ASSOCIATED WITH EACH BUSINESS ACTIVITY AND THE PERCENTAGE REPRESENTING THE TOTAL RECEIPTS OR REVENUES.

EXAMPLE

PA BUSINESS ACTIVITY	%	PRODUCTS OR SERVICES	%	ADDITIONAL PRODUCTS OR SERVICES	%
CONSTRUCTION	70	BUILDING SINGLE FAMILY HOMES	40	BUILDING APARTMENT BUILDINGS	30
MANUFACTURING					
RETAIL TRADE					
WHOLESALE TRADE	30	WOOD PANELING	30		

PA BUSINESS ACTIVITIES AND TYPICAL PRODUCTS OR SERVICES EXAMPLES.

THIS SECTION IS NOT FOR DETERMINING THE TAXABILITY OF PRODUCTS OR SERVICES, ONLY THE CLASSIFICATION OF PRODUCTS AND SERVICES.

PA BUSINESS ACTIVITY	TYPICAL PRODUCTS OR SERVICES
ACCOMMODATION AND FOOD SERVICES ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR PROVIDE CUSTOMERS WITH LODGING AND/OR PREPARE MEALS, SNACKS, AND BEVERAGES FOR IMMEDIATE CONSUMPTION.	SPECIFY THE TYPE OF FACILITY WHERE ACTIVITY TAKES PLACE. <i>FOR EXAMPLE:</i> HOTELS MOTELS RV PARKS AND CAMP-GROUNDS VACATION CAMPS FULL/LIMITED SERVICE RESTAURANTS MOBILE FOOD SERVICES AND CATERERS
AGRICULTURE, FORESTRY, FISHING, AND HUNTING ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE INVOLVED IN GROWING CROPS, RAISING ANIMALS, HARVESTING FISH AND OTHER ANIMALS FROM FARMS, RANCHES, OR ANIMALS' NATURAL HABITATS.	SPECIFY THE TYPE OF CROP GROWN, LIVESTOCK RAISED, FISH CAUGHT, AND FORESTRY WORK. <i>FOR EXAMPLE:</i> CROPS (CORN, WHEAT, APPLE) AND WHETHER UNDER COVER DAIRY CATTLE AND MILK PRODUCTION HUNTING AND TRAPPING SUPPORT ACTIVITIES FOR CROP PRODUCTION/FORESTRY (AERIAL DUSTING, CULTIVATING SERVICES, FOREST FIRE FIGHTING, PEST CONTROL) NURSERY/TREE PRODUCTIONS CHICKEN (EGG OR MEAT TYPE) TIMBER TRACTS, LOGGING CATTLE RANCHING COMMERCIAL FISHING
ART, ENTERTAINMENT, AND RECREATION SERVICES ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE OPERATING OR PROVIDING SERVICES TO MEET VARIED CULTURAL, ENTERTAINMENT, AND RECREATIONAL INTERESTS OF THEIR PATRONS.	SPECIFY THE TYPE OF ART, ENTERTAINMENT, AND/OR RECREATION PROVIDED. <i>FOR EXAMPLE:</i> THEATER COMPANIES DANCE COMPANIES MUSICAL GROUPS AND ARTISTS SPORTS TEAMS AND CLUBS RACETRACKS AGENTS AND MANAGERS INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS CASINOS AMUSEMENT AND THEME PARKS RIDING STABLES
COMMUNICATIONS/INFORMATION ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE DISTRIBUTING INFORMATION AND CULTURAL PRODUCTS, PROVIDING THE MEANS TO TRANSMIT OR DISTRIBUTE THESE PRODUCTS AS DATA OR COMMUNICATIONS, AND PROCESSING DATA.	SPECIFY THE TYPE OF COMMUNICATION/INFORMATION ACTIVITY PERFORMED. <i>FOR EXAMPLE:</i> PUBLISHING (NEWSPAPER, DATABASE, SOFTWARE) MOTION PICTURE/VIDEO PRODUCTION RADIO/TELEVISION BROADCASTING CABLE WIRED/WIRELESS TELECOMMUNICATIONS PAGING ON-LINE INFORMATION SERVICES LIBRARIES AND ARCHIVES
CONSTRUCTION ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE PRIMARILY ENGAGED IN THE CONSTRUCTION OF BUILDINGS OR ENGINEERING PROJECTS (E.G. HIGHWAYS AND UTILITY SYSTEMS) INCLUDING SITE PREPARATION FOR NEW CONSTRUCTION AND SUBDIVIDING LAND FOR SALE AS BUILDING SITES. ACTIVITIES MAY INCLUDE RESIDENTIAL/COMMERCIAL NEW WORK, ADDITIONS, ALTERATIONS, OR MAINTENANCE AND REPAIRS.	SPECIFY THE TYPE OF CONSTRUCTION. <i>FOR EXAMPLE:</i> GENERAL OR OPERATIVE BUILDERS (RESIDENTIAL OR NONRESIDENTIAL) INDUSTRIAL HEAVY (BRIDGES, HIGHWAYS, STREETS) ELECTRIC EXCAVATION COMMERCIAL PLUMBING
DOMESTICS ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE COMPRISED OF PRIVATE HOUSEHOLDS ENGAGED IN EMPLOYING WORKERS ON OR ABOUT THE PREMISES IN ACTIVITIES PRIMARILY CONCERNED WITH THE OPERATION OF THE HOUSEHOLD.	SPECIFY THE TYPE OF SERVICE. <i>FOR EXAMPLE:</i> COOKS MAIDS NANNIES BUTLERS GARDENERS CARETAKERS, AND OTHER MAINTENANCE WORKERS
EDUCATIONAL SERVICES ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE PROVIDING INSTRUCTION AND TRAINING IN A WIDE VARIETY OF SUBJECTS.	SPECIFY THE TYPE OF TRAINING FACILITY. <i>FOR EXAMPLE:</i> SCHOOLS COLLEGES UNIVERSITIES BUSINESS/SECRETARIAL SCHOOLS TRAINING CENTERS (COMPUTER, FLIGHT, TECHNICAL AND TRADE, APPRENTICESHIP, COSMETOLOGY AND BARBER SCHOOLS)
FINANCE ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR INVOLVE THE CREATION, LIQUIDATION, OR CHANGE IN OWNERSHIP OF FINANCIAL ASSETS (FINANCIAL TRANSACTIONS) AND/OR FACILITATING FINANCIAL TRANSACTIONS.	SPECIFY THE TYPE OF FINANCIAL INSTITUTION, CHARTER, AND TYPE OF FINANCIAL PRODUCTS AND SERVICES OFFERED. <i>FOR EXAMPLE:</i> COMMERCIAL BANKS CREDIT UNIONS SALES FINANCING REAL ESTATE LENDING INVESTMENT BANKING AND SECURITIES DEALING
HEALTH CARE SERVICES ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE PROVIDING HEALTH CARE FOR INDIVIDUALS.	SPECIFY THE TYPE OF SERVICE PERFORMED. <i>FOR EXAMPLE:</i> AMBULATORY HEALTH CARE PHYSICIANS DENTISTS OPTOMETRISTS MENTAL HEALTH PRACTITIONERS PODIATRISTS OUTPATIENT CARE CENTERS HMO MEDICAL CENTERS KIDNEY DIALYSIS CENTERS MEDICAL AND DIAGNOSTIC LABORATORIES HOME HEALTH CARE SERVICES
INSURANCE ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE PRIMARILY ENGAGED IN UNDERWRITING ANNUITIES AND INSURANCE POLICIES, OR FACILITATING SUCH UNDERWRITING BY SELLING INSURANCE POLICIES, AND BY PROVIDING OTHER INSURANCE AND EMPLOYEE-BENEFIT RELATED SERVICES.	SPECIFY THE TYPE OF INSURANCE SOLD, AND SPECIFY IF THE INSURANCE IS UNDERWRITTEN BY THE SAME ENTERPRISE. <i>FOR EXAMPLE:</i> DIRECT LIFE HEALTH AND MEDICAL INSURANCE CARRIERS PROPERTY AND CASUALTY TITLE REINSURANCE CLAIMS ADJUSTING FUNDS AND TRUSTS
MANAGEMENT, SUPPORT AND REMEDIATION SERVICES ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE PERFORMING ROUTINE SUPPORT ACTIVITIES FOR THE DAY-TO-DAY OPERATIONS OF OTHER ORGANIZATIONS. THE ADMINISTRATIVE AND MANAGEMENT ACTIVITIES PERFORMED ARE TYPICALLY ON A CONTRACT OR FEE BASIS. ALTHOUGH THESE ACTIVITIES MAY ALSO BE PERFORMED BY ESTABLISHMENTS THAT ARE PART OF THE COMPANY OR ENTERPRISE.	SPECIFY TYPE OF OFFICE, SUPPORT OR REMEDIATION SERVICES. <i>FOR EXAMPLE:</i> CALL CENTERS TEMPORARY HELP PROFESSIONAL EMPLOYEE ORGANIZATION LANDSCAPE SERVICES TRAVEL AGENCIES WASTE COLLECTIONS AND DISPOSAL HOLDING COMPANIES CREDIT BUREAU CORPORATE OFFICE JANITORIAL SERVICES

PA BUSINESS ACTIVITY	TYPICAL PRODUCTS OR SERVICES		
MANUFACTURING ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE INVOLVED IN THE MECHANICAL, PHYSICAL, OR CHEMICAL TRANSFORMATION OF MATERIAL, SUBSTANCES, OR COMPONENTS INTO NEW PRODUCTS.	SPECIFY THE PRODUCTS MANUFACTURED AND/OR TYPE OF PLANT & PRINCIPAL PROCESS USED. <i>FOR EXAMPLE:</i> FOOD (FROZEN OR UNFROZEN, CANNED) TEXTILES CLOTHING/FOOTWEAR (MEN'S, BOY'S, WOMEN'S, GIRL'S) WOOD PRODUCTS (PALLET, DOORS, WINDOWS) PULP, PAPER, AND PAPER-BOARD PRINTING (LITHOGRAPH FLEXOGRAPHIC, GRAVURE, QUICK, SCREEN, OR DIGITAL) CHEMICAL METAL (FERROUS, NONFERROUS, FABRICATED, FORGED, OR STAMPED)		
MINING, QUARRYING, OIL/GAS EXTRACTION ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE EXTRACTING NATURALLY OCCURRING MINERAL SOLIDS, SUCH AS COAL AND ORE; LIQUID MINERALS, SUCH AS CRUDE PETROLEUM; AND GASES, SUCH AS NATURAL GAS. THE TERM MINING IS USED IN THE BROAD SENSE TO INCLUDE QUARRYING, WELL OPERATIONS, BENEFICIATING (E.G., CRUSHING, SCREENING, WASHING, AND FLOTATION), AND OTHER PREPARATION CUSTOMARILY PERFORMED AT THE MINE SITE, OR AS PART OF MINING ACTIVITY.	SPECIFY EACH MINERAL OR PRODUCT EXTRACTED, IF SERVICES, DESCRIBE SERVICE AND MINERAL INVOLVED. <i>FOR EXAMPLE:</i> OPERATING AND/OR DEVELOPING OIL AND GAS FIELDS OR CRUDE PETROLEUM AND NATURAL GAS EXTRACTION EXPLORATION FOR CRUDE PETROLEUM, BITUMINOUS, OR ANTHRACITE COAL MINING (SURFACE OR UNDERGROUND) METAL/NON-METAL ORES GOLD, SILVER, STONE, SAND, REFRACTORY SUPPORT ACTIVITY, EXCAVATING SLUSH PITS, GEOLOGICAL OBSERVATIONS, GRADING AND BUILDING FOUNDATIONS AT WELL LOCATIONS		
OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION) ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE PROVIDING SERVICES NOT ELSEWHERE SPECIFIED, INCLUDING REPAIRS, RELIGIOUS ACTIVITIES, GRANT MAKING, ADVOCACY, LAUNDRY, PERSONAL CARE, DEATH CARE, AND OTHER PERSONAL SERVICES.	SPECIFY THE TYPE OF SERVICE PROVIDED. <i>FOR EXAMPLE:</i> AUTOMOTIVE ELECTRONIC COMPUTER COMMUNICATION COMMERCIAL AND INDUSTRIAL MACHINERY REPAIRS BARBER BEAUTY AND NAIL SALONS PET CARE (GROOMING, AND/OR BOARDING)		
PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE PERFORMING PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES FOR THE OPERATIONS OF OTHER ORGANIZATIONS.	SPECIFY THE TYPE OF SERVICE PROVIDED. <i>FOR EXAMPLE:</i> LEGAL ADVICE AND REPRESENTATION ACCOUNTING BOOKKEEPING PAYROLL SERVICES ARCHITECTURAL ENGINEERING COMPUTER SERVICES CONSULTING RESEARCH ADVERTISING PHOTOGRAPHIC TRANSLATION AND INTERPRETATION VETERINARY SERVICES		
PUBLIC ADMINISTRATION ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE ADMINISTRATION, MANAGEMENT, AND OVERSIGHT OF PUBLIC PROGRAMS BY FEDERAL, STATE, AND LOCAL GOVERNMENTS.	SPECIFY OFFICE. <i>FOR EXAMPLE:</i> EXECUTIVE OFFICES OF PRESIDENT GOVERNORS AND MAYORS IN ADDITION TO EXECUTIVE ADVISORY COMMISSIONS ZONING BOARDS AND COMMISSIONS (PUBLIC ADMINISTRATION) GOVERNMENT URBAN PLANNING COMMISSIONS CIVILIAN COURTS OF LAW COURTS OF LAW AND SHERIFFS OFFICES CONDUCTING COURT FUNCTIONS ONLY		
REAL ESTATE ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE RENTING, LEASING, OR OTHERWISE ALLOWING THE USE OF TANGIBLE OR INTANGIBLE ASSETS (EXCEPT COPYRIGHTED WORKS), AND PROVIDING RELATED SERVICES.	SPECIFY THE TYPE OF REAL ESTATE ACTIVITY. <i>FOR EXAMPLE:</i> SELF-STORAGE RENTAL, REAL ESTATE AGENTS/BROKERS CAR RENTAL/LEASING CONSUMER GOODS COMMERCIAL AND INDUSTRIAL MACHINERY/EQUIPMENT PATENTS TRADEMARKS BRAND NAMES, AND/OR FRANCHISE AGREEMENT		
RETAIL TRADE ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR RETAIL MERCHANDISE, GENERALLY IN SMALL QUANTITIES, TO THE GENERAL PUBLIC, AND PROVIDE SERVICES INCIDENTAL TO THE SALE OF THE MERCHANDISE.	SPECIFY THE DIFFERENT TYPES OF RETAIL STORES. <i>FOR EXAMPLE:</i> DEPARTMENT STORES FURNITURE STORES CLOTHING AND GROCERY IN-HOME DEMONSTRATION, INFOMERCIALS VENDING MACHINES AND STREET VENDORS (EXCEPT FOOD)		
SANITARY SERVICE ESTABLISHMENTS ENGAGED IN ACTIVITIES IN THIS SECTOR ARE INVOLVED IN THE COLLECTION, TREATMENT, AND DISPOSAL OF WASTE MATERIALS NOT THROUGH SEWER SYSTEMS OR SEWAGE TREATMENT FACILITIES.	SPECIFY THE TYPE OF SERVICE PROVIDED. <i>FOR EXAMPLE:</i> LOCAL HAULING OF WASTE MATERIALS REMEDIATION SERVICES SEPTIC PUMPING HAZARDOUS AND NON-HAZARDOUS WASTE TRANSFER STATIONS SOLID WASTE LANDFILLS COMBUSTORS AND INCINERATORS		
SOCIAL ASSISTANCE SERVICE ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR PROVIDE A WIDE VARIETY OF SOCIAL ASSISTANCE SERVICES DIRECTLY TO THEIR CLIENTS. THESE SERVICES DO NOT INCLUDE RESIDENTIAL OR ACCOMMODATION SERVICES, EXCEPT ON A SHORT STAY BASIS.	SPECIFY THE TYPE OF SERVICE PROVIDED. <i>FOR EXAMPLE:</i> YOUTH CENTERS ADOPTION AGENCIES TEMPORARY SHELTERS SERVICES FOR ELDERLY AND PERSONS WITH DISABILITIES CHILD DAY CARE		
TRANSPORTATION ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR PROVIDE TRANSPORTATION OF PASSENGERS AND CARGO, SCENIC AND SIGHTSEEING TRANSPORTATION, AND SUPPORT ACTIVITIES RELATED TO MODES OF TRANSPORTATION.	SPECIFY THE TYPE OF TRANSPORTATION MODE. <i>FOR EXAMPLE:</i> AIR (SPECIFY SCHEDULED OR NONSCHEDULED; PASSENGER OR FREIGHT) RAIL, DEEP SEA, COASTAL, AND GREAT LAKES TRUCKING (GENERAL OR SPECIALIZED LONG-DISTANCE OR LOCAL) BUS TAXI SCHOOL BUS LIMOUSINE		
UTILITIES ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR PROVIDE ELECTRIC POWER, NATURAL GAS, STEAM SUPPLY, WATER SUPPLY, AND SEWAGE REMOVAL. THE SPECIFIC ACTIVITIES ASSOCIATED WITH THE UTILITY SERVICES PROVIDED VARY BY UTILITY: ELECTRIC POWER INCLUDES GENERATION, TRANSMISSION, AND DISTRIBUTION; NATURAL GAS INCLUDES DISTRIBUTION; STEAM SUPPLY INCLUDES PROVISION AND/OR DISTRIBUTION; WATER SUPPLY INCLUDES TREATMENT AND DISTRIBUTION; AND SEWAGE REMOVAL INCLUDES COLLECTION, TREATMENT, AND DISPOSAL OF WASTE THROUGH SEWER SYSTEMS AND SEWAGE TREATMENT FACILITIES.	SPECIFY THE TYPE OF SERVICE. <i>FOR EXAMPLE:</i> ELECTRIC HYDROELECTRIC NUCLEAR FOSSIL FUEL TRANSMISSION DISTRIBUTION WATER TREATMENT AND/OR WATER SUPPLY SYSTEMS SEWAGE TREATMENT FACILITIES		
WAREHOUSING ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR ARE PRIMARILY ENGAGED IN OPERATING WAREHOUSING AND STORAGE FACILITIES FOR GENERAL MERCHANDISE, REFRIGERATED GOODS, AND OTHER WAREHOUSE PRODUCTS, WHICH MAY INCLUDE LOGISTICS.	SPECIFY THE TYPE OF STORAGE. <i>FOR EXAMPLE:</i> GENERAL WAREHOUSING REFRIGERATED FARM PRODUCTS EXCLUDED ARE RENTING AND LEASING SPACE FOR SELF-STORAGE – SEE REAL ESTATE		
WHOLESALE TRADE ESTABLISHMENTS ENGAGED IN ACTIVITIES OF THIS SECTOR COMPRISE TWO MAIN TYPES OF ENTERPRISES SELLING OR ARRANGING FOR THE PURCHASE OR SALE OF GOODS FOR RESALE; CAPITAL OR DURABLE NON-CONSUMER GOODS; AND RAW AND INTERMEDIATE MATERIALS AND SUPPLIES USED IN PRODUCTION, AND PROVIDING SERVICES INCIDENTAL TO THE SALE OF THE MERCHANDISE.	SPECIFY THE DIFFERENT TYPES OF TRADERS. <i>FOR EXAMPLE:</i> MERCHANT WHOLESALESALE (DISTRIBUTORS, JOBBERS, DROP SHIPPERS, AND IMPORT/EXPORT MERCHANTS) BUSINESS TO BUSINESS ELECTRONIC MARKETS AGENTS, AND BROKERS ARRANGING SALES AND PURCHASES FOR OTHERS ON A FEE OR COMMISSION BASIS		

- 2. Percentage:** Enter the percentage that this ESTABLISHMENT'S receipts or revenues represent of the total PA receipts or revenues of the enterprise.
- Establishments involved in construction business activity must enter the percentages of each type; residential and/or commercial; new and/or renovative. Each set of percentage types should equal 100 percent of the construction activity at this establishment.
- Check the appropriate box. If yes, a representative of the PA Lottery will call or visit the enterprise to answer questions and explain how to become a licensed Lottery Retailer.

SECTION 8 – ESTABLISHMENT SALES INFORMATION

1. Check the appropriate box to indicate if the establishment is selling products or services subject to Sales Tax **in PA**. Products and services include the sale and/or repair to tangible personal property, prepared food, rental and leasing of motor vehicles, and rental and leasing of equipment. Complete Section 18 to apply for a PA Sales Tax License.
2. Check the appropriate box to indicate if the establishment is selling cigarettes **in PA**. Complete Section 18 to apply for a Sales Tax License and Section 19 to apply for a Cigarette Tax License.
3. List each county **in PA** where taxable sales and/or services are offered or supplied.

SECTION 9 – ESTABLISHMENT EMPLOYMENT INFORMATION

PART 1

1. **a – g** Complete if the establishment employs individuals working **in PA**. If the principal business activity is not construction, enter “N/A” in items d and e.
Check the appropriate box in g-3 if the establishment is not required to have workers’ compensation coverage and provide bureau code.
2. **a – c** Complete if the establishment employs **PA residents working outside of PA**.
3. Check the appropriate box. If yes, explain the services performed and why you do not consider the individual(s) to be employee(s).

PART 2

1. **a – b** Complete if registering for withholding on **taxable benefits paid from a benefit trust, deferred payment, or retirement plan for PA residents**.

SECTION 10 – BULK SALE/TRANSFER INFORMATION

A separate copy of Section 10 must be completed for each transferor from which assets were acquired.

Assets include, but are not limited to, any stock of goods, wares, or merchandise of any kind, fixtures, machinery, equipment, buildings or real estate, name and/or goodwill. Refer to the form for the class of assets.

1. Indicate if the enterprise has acquired “IN BULK” 51 percent or more of **any class of PA assets** of another enterprise.
 2. Indicate if the enterprise has acquired “IN BULK” 51 percent or more of the **total assets** of another enterprise.
- 3-7. Complete if the answer to question 1 or 2 is “Yes”.

To obtain a Bulk Sale Clearance Certificate, the seller must complete the Application for Tax Clearance Certificate, REV-181. Pursuant to 72 P. S. § 1403 failure of the purchaser to require this certificate shall render such purchaser liable to the Commonwealth for the unpaid debts owing by the seller or transferor to and including the date of such transfer, whether or not at the time such debts have been settled, assessed, or determined.

SECTION 11 – CORPORATION INFORMATION

All corporations must register with the PA Department of State to secure corporate name clearance and register for corporation tax purposes. To register a new corporation via the Internet or to download the necessary forms, visit www.paopenforbusiness.state.pa.us, or call the PA Department of State at (717) 787-1057.

- 1-6. Describe the corporation.
7. Check the box if the corporation is a federal “S” corporation. In accordance with Act No. 67 of 2006, a Corpora-

tion with federal Sub-Chapter S status is considered a PA S Corporation. In order **not** to be taxed as a PA S Corporation, REV-976 **must** be filed. To obtain this form online visit www.revenue.state.pa.us, or call the PA Department of Revenue at (717) 787-1064.

SECTION 12 – REPORTING & PAYMENT METHODS

1. Payments equal to or greater than \$20,000 to the Department of Revenue must be remitted via an approved EFT method. If a payment of \$20,000 or more is not made via an approved EFT method, the account is subject to a \$500.00 penalty. Taxpayers must register with the PA Department of Revenue to remit payments via EFT.

An enterprise may also participate voluntarily in the Department of Revenue’s EFT Program.

2. The Unemployment Compensation Contribution Methods are: **Contributory Method**: Under the contributory method, the amount of employer contributions due is based on a specified percentage of taxable wages. The maximum amount of taxable wages subject to the employer contribution may change from year to year.

For-profit enterprises must pay under the contributory method.

Reimbursement Method: Non-profit enterprises exempt under Section 501(c)(3) of the Internal Revenue Code and political subdivisions of PA who elect the reimbursement method are required to reimburse the UC Fund for all regular benefits paid which are attributable to service with the enterprise.

An enterprise will be assigned the contributory method of payment unless an election for reimbursement coverage is filed and approved by the PA Department of Labor & Industry.

UC Employee Withholding Contributions: Enterprises are required to report gross wages paid to employees, regardless of the method used to finance UC costs (contributory or reimbursement). Enterprises may be required to withhold and remit employee contributions according to Section 301.4(a) of the PA UC Law. The amount of employee contributions due is based on a specified percentage of gross wages. Employee contributions are not credited to an enterprise’s reserve account balance, nor are they considered to be contributions for federal certification purposes under the Federal Unemployment Tax Act.

Additional information is available by contacting the nearest Department of Labor & Industry Field Accounting Service Office.

Magnetic Media Filing for UC: Enterprises with 250 or more wage entries are required to report quarterly Unemployment Compensation wages to the Department of Labor & Industry via magnetic media. Non-compliance may result in penalty charges. Any magnetic reporting file must be submitted for compatibility with the Department of Labor & Industry’s format.

Electronic Filing: The Commonwealth’s Electronic Tax Information and Data Exchange System (e-TIDES) is an Internet based filing and payment system that can be used to simplify reporting requirements for Unemployment Compensation, Employer Withholding Tax and Sales and Use Tax. Using e-TIDES will help your enterprise reduce the costs and delays associated with processing paper tax returns. To learn more about e-TIDES, visit the Web site at www.etides.state.pa.us.

SECTION 13 – GOVERNMENT STRUCTURE

Complete this section if the enterprise is a political subdivision of the Commonwealth of PA, or if the enterprise exercises political authority as a government organization.

1. Check the appropriate box to describe the enterprise.
2. Check the appropriate box to further describe the type of government.
3. If the enterprise is a Domestic/USA form of government, check the appropriate box.

If an enterprise is a political subdivision of the Commonwealth of PA and is also subject to the contribution provisions of the PA Unemployment Compensation (UC) Law, it has the option to elect to finance UC costs under the reimbursement method in lieu of the contributory method. A state government organization will be assigned the reimbursement method.

See page 22 of the instructions for further explanations regarding contributory and reimbursement methods of making payments to the Unemployment Compensation Fund.

SECTION 14 – PREDECESSOR/SUCCESSOR INFORMATION

Complete this section if the registering enterprise is succeeding a predecessor (prior owner) in whole or in part. For assistance in completing Sections 14, 15, and 16, contact the nearest Department of Labor & Industry Field Accounting Service Office.

Predecessor: An enterprise that transfers all or part of its organization, trade, business or workforce to another enterprise.

Successor: An enterprise that acquires by transfer all or part of the organization, trade, business or workforce from another enterprise.

The registering enterprise may apply for the Unemployment Compensation (UC) experience record and reserve account balance of the predecessor by completing Section 15, Application for PA UC Experience Record & Reserve Account Balance of Predecessor.

The Department of Labor & Industry may determine that a transfer of experience from a predecessor to the registering enterprise will be mandatory provided there is common ownership, management or control, either directly or indirectly between the predecessor and the registering enterprise.

1-5. Provide predecessor information as requested on the form.

6. Check the appropriate box to indicate how the predecessor's business was acquired.

Purchase: Occurs when a new owner purchases all or part of the enterprise, or its assets, excluding stock purchases.

Change in Legal Structure: Occurs when the form of organization changes; for example, when a sole proprietorship incorporates, or forms a partnership.

Consolidation: Occurs when a new corporation is formed by combining two or more corporations which then cease to exist.

Gift: Occurs when the title to the property is transferred without consideration.

Merger: Occurs when one corporation is absorbed by another. One corporation preserves its original charter or identity and continues to exist and the other corporate existence terminates.

IRC Section 338 Election: Occurs when a stock purchase is treated as an asset purchase under the Internal Revenue Code Section 338.

7. Enter the date the business was acquired.

8. Enter the percentage of the predecessor's total business acquired. Total business is defined as all activities reportable under a single Federal Employer Identification Number (EIN) including any activities occurring outside of PA.
9. Enter the percentage of the predecessor's PA business acquired. If less than 100 percent, provide the additional information as requested on the form.
10. Describe the PA business activity(ies) that the registering enterprise acquired from the predecessor.
11. Check the appropriate box(es) to indicate the type(s) of assets acquired from the predecessor.
12. Enter the date the predecessor last paid wages in PA, if applicable.
13. Enter the date the predecessor ceased operations in PA, if applicable. If operations have not ceased, describe the predecessor's ongoing business activity in PA.
14. Check the appropriate box(es). If "Yes", provide the information requested on the form. Attach additional sheets if necessary.

SECTION 15 – APPLICATION FOR PA UC EXPERIENCE RECORD & RESERVE ACCOUNT BALANCE OF PREDECESSOR

If the registering enterprise is continuing essentially the same business activity as the predecessor, the registering enterprise may apply for a transfer in whole or in part of the predecessor's Unemployment Compensation (UC) experience record and reserve account balance, provided that:

- The registering enterprise is continuing essentially the same business activity as the predecessor;
- The business transfer, acquisition or merger was not undertaken solely or primarily to obtain a lower UC contribution rate, and;
- The registering enterprise's risk of unemployment is related to the employment experience of the predecessor based upon the following factors:
 - Nature of the business activity of each enterprise
 - Number of individuals employed by each enterprise
 - Wages paid to the employees by each enterprise

It is important to consider more than the predecessor's existing rate. The benefit charges attributed to the business acquired from the predecessor may have an adverse effect on future rate calculations.

The basic contribution rate for a newly liable non-construction employer is 3.5 percent (.0350). The basic contribution rate for newly liable employers involved in the performance of a contract or sub-contract for the construction of new roads, bridges, highways, buildings, factories, housing developments, or other construction projects is 9.7 percent (.0970).

For any given calendar year, newly liable contribution rates are subject to a positive or negative surcharge according to Sections 301.5 and 301.7 of the PA UC Law.

To be considered timely, an Application for the Transfer of the Experience Record & Reserve Account Balance of a Predecessor must be filed prior to the end of the calendar year immediately following the year in which the transfer occurred.

- 1-2. Complete only to apply for the predecessor's experience record and reserve account balance. The authorized signature should be that of the owner, general partner, or officer of the predecessor and the registering enterprise. Attach Power of Attorney document, if applicable. If the predecessor's signature is unavailable, contact the nearest Department of Labor & Industry Field Accounting Service Office for additional information.

SECTION 16 – UNEMPLOYMENT COMPENSATION PARTIAL TRANSFER INFORMATION

Complete this section if the registering enterprise acquired only part of the predecessor's PA business and is making application for the transfer of a portion of the predecessor's experience record and reserve account balance.

Contact the nearest Department of Labor & Industry Field Accounting Service Office for Replacement UC-2A for Partial Transfer (Form UC-252) or for more information on the Unemployment Compensation (UC) taxable wage base for a specific year. Refer to page 27 for a list of offices.

If the Department of Labor & Industry determines that a transfer of experience is mandatory, the registering enterprise will be required to complete this section and Form UC-252.

1. Enter the exact date wages were first paid in the part of the predecessor's PA business or workforce that was transferred. This date must include any wages paid by known pre-predecessors; that is, any previous owners of the part transferred who had transferred their experience and reserve account balance to any successors, the last of which would be the current predecessor.
2. For each calendar quarter in the table, enter the number of employees who earned **taxable wages** in the part of the predecessor's PA business or workforce that was transferred. Include any quarters applicable to known pre-predecessors. Enter zero for any quarter in which no employees earned taxable wages in the part of the business that was transferred.
3. For each calendar quarter in the table, enter the number of employees who earned **taxable wages** in the part of the predecessor's entire PA business. Include any quarters applicable to known pre-predecessor's. Enter zero for any quarter in which no employees earned taxable wages in the part of the business that was retained.
4. Complete Item 4 only if the part of the business that was transferred was in existence for less than three full calendar years prior to the year of transfer. In item A, enter the number of employees who earned **taxable wages** in the part of the business that was transferred during the period from the first day of the quarter of transfer to the date of transfer. In Item B, enter the number of employees who earned **taxable wages** in the predecessor's entire business during the period from the first day of the quarter of transfer to the date of transfer.
5. Enter the total amount of **taxable wages** applicable to the predecessor's entire PA business for the period from the beginning of the quarter of transfer to the actual date of transfer.

SECTION 17 – MULTIPLE ESTABLISHMENT INFORMATION

When an enterprise has more than one establishment conducting business in PA or employing PA residents, Section 17, Parts 1 through 4 must be completed. Photocopy this section as necessary.

PART 1 - ESTABLISHMENT INFORMATION

1. **Establishment Name:** Enter the name by which this establishment is known to the public; for example, the name on the front of the store.
2. **Date of First Operations:** Enter the first date this establishment conducted any activity in PA or employed PA residents. This includes start-up operations prior to opening for business.
3. **Telephone Number:** Enter the telephone number for this establishment.

4. **Street Address:** Enter the physical location of this establishment. **A post office box is not acceptable.**
5. **PA School District:** Enter the school district where this establishment is located. If not a PA school district enter "N/A".
6. **PA Municipality:** Enter the municipality (borough, city, town or township) where this establishment is located. The municipality may be different from the city/town used for postal delivery. If not a PA municipality, enter "N/A".

PART 2 - ESTABLISHMENT BUSINESS ACTIVITY INFORMATION

Refer to the instructions for Establishment Business Activity Information (Section 7).

PART 3 - ESTABLISHMENT SALES INFORMATION

Refer to the instructions for Establishment Sales Information (Section 8).

PART 4a & b - ESTABLISHMENT EMPLOYMENT INFORMATION

Refer to the instructions for Establishment Employment Information (Section 9).

SECTION 6A – ADDITIONAL OWNERS, PARTNERS, SHAREHOLDERS, OFFICERS, AND RESPONSIBLE PARTY INFORMATION

Refer to the instructions for Owners, Partners, Shareholders, Officers, and Responsible Party Information (Section 6).

SECTION 18 – SALES USE AND HOTEL OCCUPANCY TAX LICENSE, PUBLIC TRANSPORTATION ASSISTANCE TAX LICENSE, VEHICLE RENTAL TAX, TRANSIENT VENDOR CERTIFICATE, PROMOTER LICENSE, OR WHOLESALE CERTIFICATE

PART 1 - SALES, USE AND HOTEL OCCUPANCY TAX, PUBLIC TRANSPORTATION ASSISTANCE TAX, VEHICLE RENTAL TAX, OR WHOLESALE CERTIFICATE

Complete Part 1 to apply for a PA Sales and Use Tax License or a Public Transportation Assistance Tax License that will authorize the enterprise to do any of the functions listed below. Applications for a Wholesale Certificate will only authorize the enterprise to do the function listed in bullet four:

- Collect State and Local **Sales Tax** on taxable sales made within PA. Local Sales and Use Tax is collected in those counties where required by statute.
- Remit State and Local **Use Tax** incurred on property or services used within Pennsylvania where no Sales Tax has been paid to a vendor.
- Collect taxes and fees on leases of motor vehicles, sales of new tires, and rentals of motor vehicles.
- Purchase tangible personal property and/or services for resale in the normal course of business sales tax-free.

PART 2 - TRANSIENT VENDOR CERTIFICATE

Complete Parts 1 and 2 to apply for a Transient Vendor Certificate. The certificate will authorize the enterprise to collect and remit Sales Tax on taxable sales made within PA.

Only enterprises whose business structure is a sole proprietorship or a partnership may apply for a transient vendor certificate.

A Transient Vendor Certificate is needed if the enterprise:

- Does not have a permanent Sales & Use Tax License.

- Brings into PA, by automobile, truck or other means of transportation, or purchases in PA, tangible personal property that is subject to Sales Tax, or comes into PA to perform services that are subject to PA Sales Tax.
- Offers or intends to offer tangible personal property for retail sale in PA.
- Does not maintain an established office, distribution house, sales house, warehouse, service enterprise or residence where business is conducted in PA.

The term “transient vendor” does not include an enterprise that does one of the following:

- Delivers tangible personal property solicited or placed by mail or telephone order.
- Makes handcrafted items for sale at special events (e.g. fairs, carnivals, festivals, art and craft shows, and other celebrations within Pennsylvania).

A Show is any event that involves the display or exhibition of any tangible personal property or services for sale. It may include, but is not limited to, a flea market, antique show, coin show, stamp show, comic book show, hobby show, automobile show, fair, or any similar show, if held regularly or temporarily where more than one vendor displays for sale or sells tangible personal property or services subject to Sales Tax.

The Transient Vendor Certificate is renewable on a yearly basis beginning February 1 of each year.

PART 3 - PROMOTER LICENSE

Complete Parts 1 and 3 to apply for a Promoter License. A Promoter is a person or enterprise who either directly or indirectly rents, leases, or otherwise operates or grants permission to any person to use space at a show for the display for sale or for the sale of tangible personal property or services subject to tax.

The Promoter’s License is renewable on a yearly basis beginning February 1 of each year.

This application must be completed and returned to the Department of Revenue at least 30 days prior to the opening of the first show.

SECTION 19 – CIGARETTE DEALER’S LICENSE

PART 1 - LICENSE TYPE

Complete Section 19, Part 1 to apply for a Cigarette Dealer’s License. A separate license must be obtained for each location where retail sale of cigarettes, cigarette wholesale activity, or cigarette tax stamping will occur.

A Cigarette Dealer’s License is **not** transferable.

If the enterprise is applying for a Cigarette Vending Machine License, Form REV-28, Cigarette Vending Machine Location Listing must be attached to the registration form. Provide the name of the establishment, street address, city, and county where each machine is located.

Note: The Department of Revenue will allow the purchase of extra vending machine decals for machines to be placed at new locations (up to 10 percent or 10 extra decals, whichever is greater) without submitting actual locations. Within 30 days, licensees must advise the Department of the date an additional vending machine decal is affixed and the location of the machine.

All Cigarette Dealer’s Licenses expire on the last day of February and are renewable on a yearly basis. License fees are not prorated.

PART 2 - CIGARETTE WHOLESALER

Complete Parts 1 and 2 to apply for a Cigarette Wholesaler License.

All applicants for a Cigarette Wholesaler or Cigarette Stamping Agent License will be subject to a criminal background investigation prior to the issuance of a license. This investigation will be completed within 60 days of receipt of the completed application.

PART 3 - CIGARETTE STAMPING AGENT

Complete Parts 1, 2, and 3 to apply for a Cigarette Stamping Agent License.

SECTION 20 – SMALL GAMES OF CHANCE LICENSE/CERTIFICATE

Complete Parts 1, 2, and 3 to apply for a Distributor License.

Complete Parts 1 and 3 to apply for a Manufacturer Registration Certificate.

Questions may be directed to (717) 787-8275.

PART 1 - DISTRIBUTOR AND/OR MANUFACTURER

The following items must be enclosed with the registration form.

- Corporations must submit a copy of the Certificate of Incorporation, Articles of Incorporation, Certificate of Authority (non-PA corporations), By-laws or Constitution. If doing business using a fictitious name, submit a copy of the fictitious name registration.
- The logo(s) used by the Manufacturer.
- The fee for the Distributor License or the Manufacturer Registration Certificate as listed on the registration form.
- A \$10 nonrefundable background investigation fee for each owner, partner, officer, director, and shareholder controlling 10 percent or more of outstanding stock.
- Distributors and/or Manufacturers must identify an agent and a physical location within Pennsylvania as a designee for purposes of service of process.

A Distributor License expires on April 30 and is renewable on a yearly basis.

A Manufacturer Registration Certificate expires on March 31 and is renewable on a yearly basis.

PART 2 - DISTRIBUTOR

Complete this section to apply for a Distributor License only.

PART 3 - SMALL GAMES OF CHANCE CERTIFICATION

Certification must be **signed and notarized** by all Small Games of Chance applicants.

SECTION 21 – MOTOR CARRIER REGISTRATION & DECAL/MOTOR FUELS LICENSE & PERMIT

All enterprises applying for a Motor Carrier Road Tax (MCRT)/International Fuel Tax Agreement (IFTA) Decal must complete Part 1.

The applicant’s authorized signature in Section 4 of the form indicates applicant agrees to comply with the reporting, payment, record keeping, and license display requirements as specified in MCRT and/or the IFTA.

PART 1 - VEHICLE OPERATIONS

A qualified motor vehicle is a motor vehicle used, designed, or maintained for the transportation of persons or property which has: (a) two axles and a gross or registered gross weight greater

than 26,000 pounds, (b) three axles or more regardless of weight, or (c) a combination weight greater than 26,000 pounds.

MOTOR CARRIER ROAD TAX

Common Carrier: Any motor carrier which holds itself out to the general public to engage in the transportation by motor vehicle of passengers or property for compensation.

Contract Carrier: Any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm, or corporation.

For Hire Carrier: An enterprise providing transportation of passengers or property by motor vehicle using the public utility commission rights of another carrier.

Private Carrier: A person, firm, or corporation which utilizes its own trucks to transport its own freight.

Truck: Every motor vehicle designed, used, or maintained primarily for the transportation of property.

Truck Tractor: A motor vehicle designed and used primarily for drawing other vehicles but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

Combination: A power unit used in combination with trailers and semi-trailers.

Exemptions Include: Vehicles operated by the U.S. Government, the Commonwealth of PA and its political subdivisions, other states publicly-owned vehicles, volunteer fire, rescue and ambulance associations, farm vehicles, implements of husbandry, tow truck (not roll-backs), special mobile equipment, unladen vehicles being operated with a repair facility certificate from a PA repair facility, carriers who obtain permission from the PA State Police for emergency repair, and carriers operating on dealer or similar tags and operating vehicle incidental to their sale, demonstration, or repossession.

IFTA Decals: Request IFTA Decals for PA-qualified vehicles that travel in and outside of PA. An IFTA License must be carried in each vehicle and the vehicle must display decals on both sides of the cab.

Carriers purchasing IFTA credentials must file Quarterly IFTA Fuel Tax reports.

Non-IFTA Decals: For PA-qualified vehicles that travel exclusively in PA, request non-IFTA Decals. Carriers from non-IFTA states operating qualified motor vehicles exclusively in PA must likewise display non-IFTA Decals. A Road Tax Cab Card must be carried in each vehicle and the vehicle must display decals on both sides of the cab. As of January 1, 2001, the only U.S. and Canadian jurisdictions not participating in IFTA are: Alaska, Hawaii, District of Columbia, Northwest Territories, and the Yukon Territory.

Carriers purchasing non-IFTA credentials must maintain operational records; however, quarterly Motor Carrier Road Tax reports are **not required**.

If a carrier is based in a non-IFTA jurisdiction and intends to operate qualified motor vehicles based in that state and travel in PA, complete this application to order non-IFTA Decals.

ALL DECALS ARE VALID FOR ONE CALENDAR YEAR.

Make checks or money orders payable to the PA Department of Revenue. Allow two or three weeks for delivery of the

decals. **Do not send cash.** If an IFTA decal is purchased, quarterly tax reports will be required.

For IFTA, decal, and tax information, contact the PA Department of Revenue, Bureau of Motor Fuel Taxes at (1-800) 482-IFTA (4382) or (717) 787-5355, TT# 1-800-447-3020 (Service for Customers with special hearing and/or speaking needs only).

PART 2 - FUELS

Before the issuance of a Liquid Fuels and Fuel Tax Permit, an on-site inspection contact will be made by the PA Department of Revenue, Enforcement Division.

A surety bond is required for Liquid Fuels and Fuel Tax. The enterprise will be contacted by the PA Department of Revenue, Bureau of Motor Fuel Taxes, Enforcement Division, regarding the surety bond requirements.

SECTION 22 – SALES TAX EXEMPT STATUS FOR CHARITABLE AND RELIGIOUS ORGANIZATIONS

Charitable, religious, non-profit educational institutions, and volunteer fire companies may be eligible for Sales Tax exempt status.

Act 55 of 1997, known as the Institutions of Purely Public Charity Act, changes the procedure and filing requirements for organizations seeking to qualify or renew Sales and Use Tax exemption status.

To apply, a separate application (REV-72) must be completed. See Section 22, page 17 for more details. In addition to completing the REV-72, the following documents are required and must be attached to the application:

- A copy of the Articles of Incorporation, By-laws, Constitution, or other governing legal document specifically including:
 - * Aims and purpose of the institution;
 - * A dissolution statement that expressly prohibits the use of any surplus funds for private inurement to any person in the event of a sale or dissolution of the institution.
- The most current financial statement (new organizations may substitute a proposed budget) including:
 - * All income and expenses listed by source and category;
 - * A list of the beneficiaries (individual, general public, other organizations, etc.) of the institution's activities and how those beneficiaries are selected; and
 - * A list of sales activities (gift shop, bookstore, social club, etc.) used to raise funds. The institution must apply for a Sales Tax License if engaging in sales activities.
- If the institution has tax exempt status with the Internal Revenue Service, a copy of the approval letter must be submitted.
- If the institution has voluntary agreements with political subdivisions, enclose copy of same.
- If the institution files Form 990, provide a copy of the most recently completed form.

CONTACT US

DEPARTMENT OF REVENUE	LABOR & INDUSTRY	PROGRAM QUESTIONS
General Information 1-888-PATAXES (728-2937)	Unemployment Compensation (UC) UC Employer Help Line 717-787-7679 or Toll Free Help Line 1-866-403-6163	UC Benefit Charges 717-787-4677
Taxpayer Service & Information Center 717-787-1064	Workers' Compensation (WC) WC Employer Help Line 717-772-3702 or Toll Free Help Line 1-800-482-2383	WC Self-Insurance Division 717-783-4476
Online Customer Service www.revenue.state.pa.us	E-mail: UC-news@state.pa.us	WC Compliance Section 717-787-3567

Forms and information for both Departments are available at: www.paopenforbusiness.state.pa.us

REVENUE DISTRICT OFFICES

Altoona Ste. 204 Cricket Field Plz. 615 Howard Ave. Altoona, PA 16601-4867 (814) 946-7310	Harrisburg Lobby - Strawberry Sq. Harrisburg, PA 17128-0101 (717) 783-1405	Philadelphia Academy Plaza Shopping Center 3240 Red Lion Rd. Philadelphia, PA 19114 (215) 560-2056	Scranton Rm. 305 Samters Bldg. 101 Penn Ave. Scranton, PA 18503-1970 (570) 963-4585
Bethlehem 44 E. Broad St. Bethlehem, PA 18018-5998 (610) 861-2000	Johnstown 425 Main St. Johnstown, PA 15901-1641 (814) 533-2495	Pittsburgh Rm. 104 State Office Bldg. 300 Liberty Ave. Pittsburgh, PA 15222-1210 (412) 565-7540	Sunbury 535 Chestnut St. Sunbury, PA 17801-2834 (570) 988-5520
Chester 6th Fl. Ste. 602 Bethlehem, PA 18018-5998 Chester, PA 19013 (610) 619-8018	New Castle 103 S. Mercer St. New Castle, PA 16101-3849 (724) 656-3203	Pottsville 115 S. Centre St. Pottsville, PA 17901-3047 (570) 621-3175	Williamsport 440 Little League Blvd. Williamsport, PA 17701-5055 (570) 327-3475
Erie 448 W. 11th St. Erie, PA 16501-1501 (814) 871-4491	Norristown Second Fl. Stoney Creek Office Center 151 W. Marshall St. Norristown, PA 19401-4739 (610) 270-1780	Reading Ste. 239 625 Cherry St. Reading, PA 19602-1186 (610) 378-4401	York 140 N. Duke St. York, PA 17401-1110 (717) 845-6661
Greensburg Second Fl. 15 W. Third St. Greensburg, PA 15601-3003 (724) 832-5386	Philadelphia Ste 204A 110 N. 8th St. Philadelphia, PA 19107 (215) 560-2056		

LABOR & INDUSTRY FIELD ACCOUNTING SERVICE OFFICES

LOCATIONS AND COUNTIES SERVED

Allentown 1 S. Second St., Ste. 400 Allentown, PA 18102-4901 (610) 821-6559	Lehigh Northampton	Erie 1309 French St. Erie, PA 16501-1999 (814) 871-4381	Crawford Erie	Norristown East/West 1885 New Hope St. Norristown, PA 19401-3146 (610) 270-1316 - East (610) 270-3450 - West	Montgomery	Uniontown 140 N. Beeson Ave., Ste. 403 Uniontown, PA 15401-2937 (724) 439-7230	Fayette Greene
Altoona 3303 Pleasant Valley Blvd. Altoona, PA 16602-4311 (814) 946-6991	Bedford Blair Centre Huntingdon	Greensburg 157 N. Penn. Ave. Ste 1 Greensburg, PA 15601-4458 (724) 858-3944	West- moreland	Philadelphia 444 N. Third St., Ste. 3B Philadelphia, PA 19123-4190 (215) 560-3136/1828	Philadelphia	Washington Millcraft Center, Ste. 120UL 90 W. Chestnut St. Washington, PA 15301 (724) 223-4530	Washington
Bristol 1250 New Rodgers Rd. Bristol, PA 19007-2591 (215) 781-3217	Bucks	Harrisburg 16th Fl., 333 Market St. Harrisburg, PA 17101 (717) 214-2991	Dauphin Juniata Lebanon Mifflin	Pittsburgh 933 Penn Ave., 2nd Fl. Pittsburgh, PA 15222-3815 (412) 565-2400	Allegheny	Wilkes-Barre Central 39 Public Square, Suite 101 Wilkes Barre, PA 18701 (570) 301-1527	Carbon Luzerne Sullivan
Carlisle 1 Alexandra Ct. Carlisle, PA 17015-7667 (717) 249-8211 (717) 697-1203	Cumberland	Johnstown 200 Lincoln St. Johnstown, PA 15901-1592 (814) 533-2371	Armstrong Cambria Indiana Somerset	Reading 625 Cherry St., Rm. 250 Reading, PA 19602-1184 (610) 378-4395/4511	Berks	Wilkes-Barre Pocono 39 Public Square, Suite 101 Wilkes Barre, PA 18701 (570) 301-1533	Monroe Pike
Chambersburg 600 Norland Ave., Ste. 7 Chambersburg, PA 17201 (717) 264-7192	Franklin Fulton	Lancaster 29 E. King St., Ste. 401 Lancaster, PA 17602 (717) 299-7606	Lancaster	Scranton 135 Franklin Ave. Scranton, PA 18503-1935 (570) 963-4686	Bradford Lackawanna Susquehanna Wayne Wyoming	Williamsport 208 W. Third St., Ste. 301 Williamsport, PA 17701-6477 (570) 327-3525	Clinton Lycoming Potter Tioga
Chester 2nd Fl., Ste. D 701 Crosby St. Chester, PA 19013-6089 (610) 447-3290	Delaware	Malvern Century Plz., 2nd Fl. 72 Lancaster Ave. Malvern, PA 19355-2160 (610) 647-3799	Chester	Shamokin 2 E. Arch St. PO Box 279 Shamokin, PA 17872-0279 (570) 644-3415	Columbia Montour North- umberland Schuylkill Snyder Union	York 841 Vogelsong Rd. York, PA 17404-1397 (717) 767-7620	Adams York
Clearfield 501 E Market St., Ste. 6 Clearfield, PA 16830 (814) 765-0572	Cameron Clearfield Elk Forest Jefferson McKean Warren	Mercer Bldg. 2, Ste. 2A 8419 Sharon-Mercer Rd. Mercer, PA 16137-3139 (724) 662-4007	Beaver Butler Clarion Lawrence Mercer Venango			Out-of-State L & I Bldg., Rm. 703 651 Boas St. Harrisburg, PA 17121-0001 (717) 787-5939	Perry