



# Licenses, Taxes and Permits

*\*Courtesy of the University of Scranton Small Business Development Center\**

## Registration of a Fictitious Name

Any business that conducts business under an assumed name must register the name with the Pennsylvania Department of State. For more information contact 717-787-1057 or 717-787-2004.

## Employer's Identification Number

Application for an employer's identification number is made on Form SS-4 which is available from any Internal Revenue Service office or by calling the IRS at 1-800-829-4933 or at [www.irs.gov](http://www.irs.gov).

## Federal Tax Kit for Businesses

The IRS has put together all forms and publications necessary for a small business to deal with federal taxes. Requests for the kit can be made by calling 1-800-829-3676. You can also reach them at [www.irs.ustreas.gov/bus info/tax kit.html](http://www.irs.ustreas.gov/bus info/tax kit.html).

## State Taxes

The PA Departments of Revenue and Labor and Industry have developed a combined enterprise registration form, FORM PA100. The new form will be used to register a business for any/all of the following: Cigarette License, Corporation Taxes, Employer Withholding, Hotel Occupancy Tax, Liquid Fuels & Fuels Tax, Local Sales Tax, Motor Carriers Road Tax, Promoter, Public Transportation Assistance Tax, Reporting and Payment Methods, Sales Tax, Sales Tax Exempt Status, Small Games of Chance, Transient Vendor, Unemployment Compensation, Use Tax and Vehicle Registration Tax.

The PA100 Form can be obtained at any PA Department of Revenue office including Scranton (963-4585) or from their website [www.revenue.state.pa.us](http://www.revenue.state.pa.us). This application must be filed prior to commencing business. If you are unsure if you will be required to collect PA sales tax, please call 717-787-6229.

## Scranton Based Businesses

All Scranton-based businesses must register their companies with the Income Tax Division, Collector of Taxes. You can contact this office at 570-963-6756. This must be filed within 5 days of company's acquisition or from the day the business operations begin.

## Local Regulations

Business licenses are issued (if required) by the local municipal government. You need to contact the local municipal office for the city, town, borough or township where your business will be located. Each municipal office has varying rules which affect businesses. Ask for specific information on business licenses, zoning requirements, occupational privilege taxes and local income tax rules.

Visit [www.MetroAction.org](http://www.MetroAction.org) to download a Community Snapshot for your municipality (these are only available for Lackawanna County).

An affiliate of the Greater Scranton Chamber of Commerce