

Form PA100 Online Instructions

This only applies to Distributors with principal home offices in Pennsylvania.

Before you start, have the following information at your fingertips:

Your distributor name:

Exactly as it appears on you original MA application _____
(not your domain name, or “doing business as” name)

Your social security number:

Exactly as it appears on you original MA application _____

Your Market America “Q-date”, _____

Read through this all before you start. These instructions are for someone registering as a sole proprietor and not for someone who has incorporated or entered into a partnership agreement although some of the answers might still apply in those circumstances. After you type and submit info, it will show you a summary of what you have entered, review and hit “Next” to continue. When you register online, it automatically omits certain sections, you will not see Sections 9, 11, 13–17.

Register online by going to (see link and end of instructions)

1. Enter your Social Security Number for Application ID
2. You can go back to application if you get interrupted so write down your PIN

Section 1 – Reason for Registration

1. Hit “New Registration”
2. Next 3 questions will be answered “NO” in reference to acquiring another enterprise, change in legal structure, or merger
3. Hit “Submit” button
4. Review summary of your answers to Section 1
5. Hit “Next” if correct to continue

Section 2 – Enterprise Information

1. Date of first operations – Use Q-date
2. Date of first operations in PA – Use Q-date here also
3. Enterprise fiscal year is 12/31 for sole proprietors since all individual taxpayers are on a calendar year end. Sole proprietors simply file a Schedule C with their individual federal (1040) and state (PA40) tax returns.
4. Enter your name (if name make sure it is same name as the Social Security Number given) for Enterprise Legal Name or you can use your surname such as “Adams Marketing” without having to register a fictitious name with the state.
IMPORTANT: This must be the same name in which your distributorship with Market America was registered or your exemption certificate will not be accepted by Market America.
5. Leave EIN blank

6. Not needed – leave blank
7. Enter phone
8. Enter your home address (this is a home based business)
9. Enter your home address
10. Enter your home address
11. Enter your name or business (see #4) for Establishment name
12. Enter “1” for number of establishments
13. Enter School District of your home address (where you pay school taxes)
14. Enter Municipality (where you vote, this may not be your post office)

Section 3 – Taxes & Services

1. Check “Sales, Use, Hotel Occupancy Tax License” – 9th box down

Section 4 – Identification of Person Submitting

1. Person Authorizing Application – enter your name here. Your title is “Owner”
2. Person Preparing Application – Also enter your name and title of “Owner”

Section 5 – Form of Organization

1. form of Organization – “SOLE PROPRIETOR”
2. Enterprise is “FOR PROFIT”
3. Enterprise “IS NOT” exempt from taxation under 501(c)(3) of IRC

Section 6 – Owner, Officer, Partner, Shareholder, Responsible Party

1. Enter name
2. Enter Social Security Number
3. Skip
5. Enter “owner” – skip title
7. Skip
8. Percent of ownership is 100%
9. Use Q-date as date of ownership
10. Enter your address for address of owner
11. Answer “Yes” to Sales Tax, “No” to Employer W/H, Motor Fuel Tax and Workers comp coverage

Section 7 – Establishment Business Activity Information

1. Select “Retail Trade”
2. Select “Nonstore Retailers” (last block)
3. Select Direct “Direct Selling Establishments”
4. Enter 100%
5. Enter 100% for sales in PA (or choose whichever % you think will apply to your sales, suggest this is minimum of 75%)

Section 8 – Establishment Sales Tax Information

1. Yes – Establishment is selling taxable products in PA
2. No – for cigarette sales
3. Select counties that you will be selling in. Just select a few, your home county and adjacent, do not include Allegheny or Philadelphia unless you live there.

Section 10 – Bulk Sale/ Transfer Information

1. NO
2. NO

Section 12 – Reporting and Payment Methods

1. a. NO
 - b. Hit YES if you would like to participate in the Electronic Funds Program – i.e., have your taxes automatically debited from your checking account
2. NO – enterprise is not exempt from tax under 501(c)(3)
 - a. NO – does not meet DOL requirement for Magnetic transfer
 - b. NO – do not want info on magnetic fund transfer

Section 18 – Sales Use and Occupancy Tax License

1. Check box that you are selling taxable goods in PA
2. Enter date of first sale (use Q-date as first sale date)
3. Check whether you are selling in Allegheny or Philadelphia counties. (if you don't live in those counties, do not check, if you develop customers in those counties, then you can always revise later when reporting taxes)

Hit Submit and you are done. You will receive an email and documents by mail. You can then register for E-tides to file and/or pay electronically.

Send, via US mail “return receipt requested” to Market America at their physical address, not P.O. Box. Your package to MA must include: a) License from PA; b) the Market America Sales Tax Agreement Form, go to your back office [un-franchise business log-in], download, and complete; c) Pennsylvania Exemption Certificate (Name of Seller is Market America, Name of Purchaser is you) http://www.revenue.state.pa.us/portal/server.pt/document/635310/rev-1220_fillin_pdf , download and complete.

The PA Departments of Revenue and Labor & Industry have partnered to bring you e-TIDES (*Electronic Tax Information and Data Exchange System*). E-TIDES is an Internet filing system that allows electronic filing of returns, payments and/or extension requests. <http://www.etides.state.pa.us/>

This PA Gov website page lists all kinds of useful tax forms and instructions
http://www.revenue.state.pa.us/portal/server.pt/community/sales_use_tax/14702