

## Market America: PA Business Registration and Sales Tax License

1. You have started a business, thus treat it like a business.
2. The link at the bottom is where you register your Market America business in PA and get a sales tax license. It is called a “Use license.”
3. Before you do assume the responsibility for tracking, collecting, and paying taxes, then Market America must do this for you. If they do it, then you pay tax on all product whether it is taxable in PA or not (remember a significant portion of MA product is not taxable in PA, including samples and your personal use). In addition, you pay Market America an administration fee, all reducing your possible profits. Avoid this, get a PA Sales License, and submit verification to Market America.
4. You are registering a business, and making application for a Local Sales, Use, Hotel Occupancy Tax License only. This is a new application; you have no previous history, no employees, with one location only.
5. You are starting a new “enterprise.” Your enterprise legal name is: Independent Distributor – (insert yourself as you did with MA). You are just adding “Independent Distributor” in front of your name.
6. Apply as you did with Market America. Have the print-outs from “sign up” handy. Use all info just you gave it to Market America. Same name, SS#, date of birth, address, etc.
7. Note: Making application for a Local Sales, Use, Hotel Occupancy Tax License is a legal agreement between the applicant and the State. It makes the applicant responsible for the collection and payment of PA sales taxes. This is not difficult, reporting to the State is done quarterly, and the State makes it easy with an on-line system.
8. Most new Market America Independent Distributors will get a Local Sales, Use, Hotel Occupancy Tax License as a “sole proprietorship (individual).” If you incorporate in the future, you will file a change of status and do this process again.
9. You may want to review the attached file. This is the old “paper application.” Read through it so you know what to expect on-line. It “looks” very different on-line, but the concept is the same.
10. Where they ask for expected business volume, put in the minimums possible.
11. 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](http://www.revenue.state.pa.us/portal/server.pt/document/635310/rev-1220_fillin_pdf) , download and complete.

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](http://www.revenue.state.pa.us/portal/server.pt/community/sales_use_tax/14702)