



**COAL TOWNSHIP**  
**2021 BUSINESS PRIVILEGE & MERCANTILE TAX**  
**ANNUAL RETURN**  
**DUE DATE: APRIL 15, 2021**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

**ATTACH 2020 FEDERAL TAX FORMS FOR SUPPORTING DOCUMENTATION OF GROSS INCOME, GROSS SALES, OR GROSS RECEIPTS.**

**COMPUTATION OF GROSS RECEIPTS**

If in business for entire year of 2020, enter total gross receipts for 2020.	\$
If business commenced between January 1, 2020 and December 31, 2020, indicate starting date (____/____/____), determine the average monthly gross receipts for 2020 (_____) and multiply by 12. If business was operational for fewer than 90 days in 2020, they shall be permitted to use sufficient days at the start of 2021 to equal 90 successive days after commencement to take a monthly average of gross receipts.	\$
If business commenced in 2021, indicate starting date (____/____/____), determine the average monthly gross receipts for the first 3 months of business (_____) and multiply by the number of months remaining in the year (____) include fractional months, from starting date to the end of 2021.	\$
If business commenced less than 3 months from the end of 2021, indicate starting date (____/____/____), use the actual amount of gross receipts generated from time of commencement to end of 2021.	\$
If temporary, itinerant, or seasonal, report actual gross volume within seven days of completion of business.	\$

	TYPE OF BUSINESS	GROSS RECEIPTS	RATE	TAX DUE
<b>1</b>	Non-Wholesale (service, commission, rentals, retail merchandise)		0.00075	
<b>2</b>	Wholesale		0.0005	
<b>3</b>	Tax Due (add lines 1 and 2)			
<b>4</b>	5% Penalty if paid after April 15 (multiple line 3 by 0.05)			
<b>5</b>	1% Interest per month if paid after April 15 (multiply line 3 by 0.01 by number of months delinquent)			
<b>6</b>	<b>TOTAL AMOUNT DUE</b> (add lines 3, 4, and 5)			

**I declare under the penalty of perjury that this return (including any accompanying schedule(s) and statement(s)) is true and correct.**

Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Federal Tax ID #: \_\_\_\_\_

Owner(s) Name(s): \_\_\_\_\_

Phone Number: \_\_\_\_\_

Nature of Business: \_\_\_\_\_

Date Operation began in Municipality: \_\_\_\_\_

Physical Location of Business: \_\_\_\_\_

\_\_\_\_\_

Please make check payable and remit to:  
**Keystone Collections Group**  
**P.O. Box 489, Irwin, PA 15642**

**Phone: (724) 978-2867**  
**Toll free: (888) 328-0561**  
**Fax: (412) 927-3646**

**NOTES:**

Normal business expenses are not to be used as exemptions.

If the total gross receipts reported on your Business Privilege Tax return is not the same as the total gross receipts reported on your Federal Income Tax return, attach an explanation of the difference to this return.

If you have moved business from one municipality to another during the tax year, you may have incurred an additional tax liability to that municipality.

**FAQS****My locality imposes a Business Privilege/Mercantile Tax. What is this tax?**

- Your municipality or school district may impose a tax on each dollar of gross annual receipts for a business within the municipality or school district, whether for gain or profit including financial businesses, professions, vocations, services, construction, or other commercial activities.
- Some municipalities or school districts have a flat rate *Business Privilege Tax* not based on gross receipts. The requirements for your municipality or school district are listed on the business privilege tax return.

**What is the meaning of *Gross Receipts*?**

- For purposes of computing the tax, *Gross Receipts* mean any cash, credits or property of any kind received in exchange for merchandise sold or services performed in business activity. Do not deduct costs of property or merchandise sold, materials, labor or services furnished or used, or interest or discount paid.

**What supporting documentation should I include when I file the Return?**

- Include a copy of any Federal documentation such as Schedule C, Form 1120 (S-Corp) or any like form used to file with the IRS. If your business does not have these forms, then provide other documentation used to determine gross receipts (such as your sales spreadsheet).