



**KEYSTONE**  
collections group®

PO Box 489 • Irwin PA 15642

Phone: (724) 978-2867 • Fax: (412) 927-3646

KeystoneCollects.com

**COAL TOWNSHIP  
SHAMOKIN AREA SCHOOL DISTRICT  
2023 BUSINESS PRIVILEGE & MERCANTILE TAX  
ANNUAL RETURN  
DUE DATE: APRIL 15, 2023  
ACCOUNT#: \_\_\_\_\_**

Company name: \_\_\_\_\_

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

City, State, Zip Code: \_\_\_\_\_

**ATTACH 2022 FEDERAL TAX FORMS FOR SUPPORTING DOCUMENTATION OF GROSS RECEIPTS.**

**COMPUTATION OF GROSS RECEIPTS**

If in business for entire year of 2022, enter total gross receipts for 2022.	\$
If business commenced between January 1, 2022 and December 31, 2022, indicate starting date (____/____/____), determine the average monthly gross receipts for 2022 (_____) and multiply by 12. If business was operational for fewer than 90 days in 2022, they shall be permitted to use sufficient days at the start of 2023 to equal 90 successive days after commencement to take a monthly average of gross receipts.	\$
If business commenced between January 1, 2023 and October 1, 2023, indicate starting date (____/____/____), determine the average monthly gross receipts for the first 3 months of business (_____) and multiply by the number of months from commencement to the end of 2023 (____).	\$
If business commenced after October 1, 2023, indicate starting date (____/____/____), use the actual amount of gross receipts generated from time of commencement to end of 2023.	\$
If temporary, itinerant, or seasonal, report actual gross volume within seven days of completion of business.	\$

	TYPE OF BUSINESS	GROSS RECEIPTS	RATE	TAX DUE
1	Rentals		0.0015	
2	Retail		0.0015	
3	Services		0.0015	
4	Wholesale		0.001	
5	Tax Due (add lines 1, 2, 3, and 4)			
6	5% Penalty if paid after April 15 (multiply line 5 by 0.05)			
7	1% Interest per month if paid after April 15 (multiply line 5 by 0.01 by number of months delinquent)			
8	<b>TOTAL AMOUNT DUE</b> (add lines 5, 6, and 7)			

I declare under 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**  
PO 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.

The return and tax are both due within 100 days of business commencement if business commenced after January 1, 2023.

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

## FAQS

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

- Your municipality or school district may impose a tax of 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* means 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).