

2020 Dravosburg Borough and McKeesport Area School District Combined Business Privilege/Mercantile Tax Return

Pursuant to Municipal Ordinance No. 574-A / 574-B as amended and School District resolution,
this return is made of the taxable volume of gross receipts for the period indicated.

Due on or Before May 15, 2020

ATTACH 2019 FEDERAL TAX FORMS FOR SUPPORTING DOCUMENTATION
OF GROSS INCOME, GROSS SALES OR GROSS RECEIPTS
INCLUDE A COPY OF SCHEDULE 1040, 1065, 1120, OR 1120s AS PROOF OF YOUR GROSS INCOME.
FAILURE TO COMPLY MAY RESULT IN PROSECUTION

Business Name _____ Federal Tax ID No. _____
 Owner Name(s) _____ Phone Number _____
 Mailing Address _____ Nature of Business _____

Type of Business: Individual Partnership Corporation Non-Profit Organization

Taxable Volume Subject To: Mercantile Tax Business Privilege Tax
(Check Each Tax That Applies)

SUMMARY OF TAX PAYMENT DUE

Attach 2019 Federal Forms for supporting documentation of Gross Income, Gross Sales or Gross Receipts

1. Mercantile Tax, page 3, Schedule D, line 6	\$ _____
2. Business Privilege Tax, page 3, Schedule D, line 6	\$ _____
3. TOTAL TAX	\$ _____
4. Penalty and Interest (1% per month).....	\$ _____
5. TOTAL PAYMENT	\$ _____

IF YOUR BUSINESS HAS CLOSED, PLEASE FURNISH THE FOLLOWING INFORMATION:

Date Business Closed: _____ Telephone Number: _____
 Forwarding Address of Owner or Officer: _____

Make checks payable to: Keystone Collections Group

**I declare under the penalties of perjury that this return (including any accompanying schedule(s) and statement(s))
has been examined by me and to the best of my knowledge and belief is a true and correct return.**

COMBINED BUSINESS PRIVILEGE/MERCANTILE TAX RETURN
DRAVOSBURG BOROUGH AND MCKEESPORT AREA SCHOOL DISTRICT

SCHEDULE A. COMPUTATION OF GROSS VOLUME (Complete Part 1, 2, 3 or 4; Do not make entry in more than one part)

- 1. If in business entire year of 2019, report total gross income in 2019. This amount must agree with gross sales or gross receipts as reported on your 2019 Federal Income Tax Return if reporting on calendar year basis.
2. If business commenced after January 1, 2019, but before January 1, 2020. (a) Indicate Starting Date, (b) Gross Volume from Starting Date to December 31, 2019, (c) Number of months from Starting Date to December 31, 2019, (d) Monthly Average (b divided by c), (e) Multiply Amount on Line d by 12
3. If business commenced in 2020. (a) Indicate Starting Date, (b) Actual Gross Volume from Starting Date to December 31, 2020

NOTE: Taxpayers using this section (3) for computation of gross volume will file returns on or before January 31, 2021.

- 4. If temporary or seasonal business, report Actual Gross Volume

NOTE: Taxpayers using this section (4) for computation of gross volume will file returns within thirty days after completing such business.

SCHEDULE B. COMPUTATION OF TAXABLE VOLUME

Table with 3 columns: Description, Mercantile Tax, Business Privilege Tax. Rows include Gross Volume, Subject to, Less Deductions and Exclusions, and Taxable Volume.

SCHEDULE C. DESCRIPTION OF DEDUCTIONS AND EXCLUSIONS

Table with 3 columns: Description, Mercantile Tax, Business Privilege Tax. Three rows for listing deductions and exclusions.

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2020

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SCHEDULE D. COMPUTATION OF TAX

	Mercantile Tax	Business Privilege Tax
1. Taxable Volume (from Schedule B)	\$ _____	\$ _____
2. Mercantile Tax Computation		
(a) Retail Taxable Volume	\$ _____	
(b) Retail Tax at .0015	\$ _____	
(c) Wholesale Taxable Volume.....	\$ _____	
(d) Wholesale Tax at .00075	\$ _____	
3. Business Privilege Tax Computation		
(a) Business Privilege Tax at .008....	\$ _____	
4. Total Tax (Line 2b, 2d and 3a)	\$ _____	
5. Deduct 2020 Local Services Tax Paid (Self/Partnership if paid to MASD/BOD Act 511 through this business) [Do not deduct amount withheld from employees – Max \$52.00 per self/partner(s)]	\$ _____	
6. NET TAX DUE	\$ _____	\$ _____

**INSTRUCTIONS FOR PREPARATION OF COMBINED BUSINESS
 PRIVILEGE/MERCANTILE TAX RETURN**

1. Deductions and exclusions not described in Schedule C will be disallowed.
2. Gross income is gross sales and gross receipts less discounts, returns, allowances and similar items.
3. If you are required to obtain a license, but there is no tax due, you must nevertheless file a return indicating no tax due.
4. Attach 2019 Federal Tax Forms for supporting documentation of gross income, gross sales or gross receipts.
5. Cigarette Tax (retailers), Federal Excise Tax on fuels and Federal Excise Tax on manufactured products are NOT allowable as an exclusion in computing the taxable volume for mercantile tax.

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