



KEYSTONE
collections group®

PO Box 489 • Irwin PA 15642

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

KeystoneCollects.com

**DRAVOSBURG BOROUGH
MCKEESPORT AREA SCHOOL DISTRICT**

**2023 BUSINESS PRIVILEGE & MERCANTILE TAX
ANNUAL RETURN**

DUE DATE: MAY 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 commenced between January 1, 2023 and December 31, 2023, indicate starting date (____/____/____), report actual gross volume from starting date to December 31, 2023	\$
If temporary, itinerant, or seasonal, report actual gross volume within thirty days of completion of business.	\$

	TYPE OF BUSINESS	GROSS RECEIPTS	EXEMPTIONS	TAXABLE RECEIPTS	RATE	TAX DUE
1	Business Privilege				0.008	
2	Retail				0.0015	
3	Wholesale				0.00075	
4	Total Tax (add lines 1, 2, and 3)					
5	Deduct 2023 Local Services Tax Paid (Self/Partnership if paid to MASD/BOD Act 511 through this business.) [Do no deduct amount withheld from employees - MAX \$52.00 per self/partner(s)]					
6	Net Tax Due (subtract line 5 from line 4)					
7	1% Penalty and Interest if paid after May 15 (multiply line 6 by 0.01 by number of months delinquent)					
8	TOTAL AMOUNT DUE (add lines 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**

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Toll Free: (888) 328-0561

Fax: (412) 927-3646

NOTES:

Normal business expenses are not to be used as exemptions.

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.

Please provide a description if you are claiming any exemptions:

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