



PO Box 489 • Irwin PA 15642  
KeystoneCollects.com

**DRAVOSBURG BOROUGH  
MCKEESPORT AREA SCHOOL DISTRICT  
2026 BUSINESS PRIVILEGE & MERCANTILE TAX  
ANNUAL RETURN  
DUE DATE: MAY 15, 2026  
ACCOUNT #: \_\_\_\_\_  
 AMENDED RETURN**

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

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

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

**ATTACH SUPPORTING DOCUMENTATION OF GROSS RECEIPTS FOR 2025.**

**COMPUTATION OF GROSS RECEIPTS**

If in business for entire year of 2025, enter total gross receipts for 2025.	\$
If business commenced between January 1, 2025 and December 31, 2025, indicate starting date (____ / ____ / ____), determine the average monthly gross receipts for 2025 (_____) and multiply by 12.	\$
If business commenced between January 1, 2026 and December 31, 2026, indicate starting date (____ / ____ / ____), report actual gross volume from starting date to December 31, 2026.	\$
If temporary, itinerant, or seasonal, report actual gross volume within thirty days of completion of business.	\$

	<b>TYPE OF BUSINESS</b>	<b>GROSS RECEIPTS</b>	<b>EXEMPTIONS</b>	<b>TAXABLE RECEIPTS</b>	<b>RATE</b>	<b>TAX DUE</b>
1	Rentals				0.008	
2	Retail				0.0015	
3	Services				0.008	
4	Wholesale				0.00075	
5	Total Tax (add lines 1, 2, 3, and 4)					
6	Deduct 2026 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)]					
7	Net Tax Due (subtract line 6 from line 5)					
8	1% Penalty and Interest if paid after May 15 (multiply line 7 by 0.01 by number of months delinquent)					
9	<b>TOTAL AMOUNT DUE</b> (add lines 7 and 8)					

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) 978-0300**  
**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:

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## **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 report gross receipts with the Federal or state taxing authorities. If your business does not have tax documentation, then provide other documentation used to determine gross receipts (such as your sales spreadsheet).

**Do I need to file a tax return if I filed a Federal or State extension?**

- There is no filing extension available for Business Privilege/Mercantile Tax. Penalty and interest accrual will not be forgiven on late filed returns. Businesses should make estimated payments until a tax return can be filed.