



KEYSTONE
collections group®

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KeystoneCollects.com

BOROUGH OF ETNA

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 commenced in 2023, indicate starting date (____/____/____), multiply your first month's volume (_____) by the number of months 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	Amusement				0.0015	
2	Broker				0.001	
3	Repair, Restore & Altering Establishment				0.001	
4	Repair, Restore & Altering Professional Service				0.001	
5	Restaurant				0.0015	
6	Retail				0.0015	
7	Wholesale				0.001	
8	Total Tax (add lines 1, 2, 3, 4, 5, 6, and 7)					
9	Less Tax Pre-Paid					
10	Balance (subtract line 9 from line 8)					
11	1% per month Penalty if paid after April 15 (multiply line 10 by 0.01 by number of months delinquent)					
12	0.5% per month Interest if paid after April 15 (multiply line 10 by 0.005 by number of months delinquent)					
13	TOTAL AMOUNT DUE (add lines 10, 11, and 12)					

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.

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 liability in that municipality.

EXEMPTIONS

The following are exempt from the Borough Tax:

1. Non-profit corporations and associations organized for religious, charitable, or educational purposes.
2. Agencies of the Government of the United States or of the Commonwealth of Pennsylvania.
3. Any person vending or disposing of the articles of his own growth, production, or manufacture for shipment or delivery from the place of growth, production, or manufacture thereof.
4. Utility service of any person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission, or the rendering of such service.
5. Goods and articles manufactured or on the by-products of manufacture.
6. Minerals, timber, natural resources, or processing thereof.
7. Transportation, loading, unloading, dumping, or storage of such goods, articles, products or by-products of farm products, minerals, timber, natural resources and by-products of manufacture.

EXCLUSIONS

1. Sales, returns, and allowances for damaged or defective goods, provided such items have been included in gross sales.
2. Trade discounts, i.e., discounts deducted from the face of bills as a medium of adjusting the list price or discounts deducted from the face of the bill without regard to the due date of such bill.
3. Federal and state excise taxes, provided such amounts have been included in gross sales.

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).