



OWEN J. ROBERTS SCHOOL DISTRICT
2025 FINAL RECONCILIATION
2026 ESTIMATE
MERCANTILE TAX
DUE DATE: APRIL 15, 2026
ACCOUNT #: \_\_\_\_\_

AMENDED RETURN

Company Name: \_\_\_\_\_
Address: \_\_\_\_\_
City, State, Zip Code: \_\_\_\_\_

ATTACH SUPPORTING DOCUMENTATION OF GROSS RECEIPTS FOR 2025.

COMPUTATION OF GROSS RECEIPTS - SEE BACK OF RETURN

2025 FINAL RECONCILIATION

Table with 7 columns: TYPE OF BUSINESS, GROSS RECEIPTS, EXEMPTIONS, TAXABLE RECEIPTS, RATE, TAX DUE. Rows include Retail, Wholesale, Total Tax, Credit, Net Tax Due, 10% Penalty, 1% Interest, and SUBTOTAL.

2026 ESTIMATE

Table with 7 columns: TYPE OF BUSINESS, GROSS RECEIPTS, EXEMPTIONS, TAXABLE RECEIPTS, RATE, TAX DUE. Rows include Retail, Wholesale, Tax Due, 10% Penalty, 1% Interest, SUBTOTAL, and TOTAL AMOUNT DUE.

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

## COMPUTATION OF GROSS RECEIPTS

If in business for entire year of 2025, enter total gross receipts for 2025.	\$
If business commenced between January 2, 2025 and December 31, 2025, indicate starting date (____/____/____), determine the average monthly gross receipts for 2025 (_____) and multiply by 12.	\$
If business commenced in 2026, indicate starting date (____/____/____), multiply your first month's volume (_____) by the number of months from starting date to December 31, 2026.	\$
If temporary, itinerant, or seasonal, report actual gross volume within seven days of completion of business.	\$

### NOTES:

Normal business expenses are not to be used as exemptions.

The minimum payment due for the Annual Mercantile License Tax shall be \$10.00 for each place of business. If your calculated tax due is less than \$10.00, you must report your tax liability as \$10.00.

Please provide a description if you are claiming any exemptions:

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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 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.