



PO Box 489 • Irwin PA 15642

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

KeystoneCollects.com

MUNICIPALITY AND SCHOOL DISTRICT OF PENN HILLS

2023 BUSINESS PRIVILEGE 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	Business Privilege				0.002	
2	0.5% Interest per month if paid after April 15 (multiply line 1 by 0.005 by number of months delinquent)					
3	TOTAL AMOUNT DUE (add lines 1 and 2)					

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

1. Mercantile Business Receipt is attributed to the sale of goods, wares, and merchandise.
2. Receipts, or part of receipts, from the service of installation of goods, commodities, wares or merchandise of the person's own manufacture, growth or produce.
3. The receipts of any public utility, operating under the rules and regulations of the Pennsylvania Public Utility Commission, derived from supplying services at rates specified in tariffs.
4. Taxes collected as agent for the United States of America, Commonwealth of Pennsylvania, or Municipality of Penn Hills.
5. Amount of principal received by the holder or bonds at the redemption to the extent of the purchase price of the bonds.
6. Commissions paid by a broker to another broker, on account of a contract of purchase or sale initiated, executed, or cleared in conjunction with the other broker, except where either is an employee of the broker.
7. Trade discounts allowed to the customers in ascertaining the amount to be reported as receipts from sales or service. Cash discounts for prompt payment of bills are taxable unless such discounts are taken at the time of sale or service.
8. The cost of securities and other property sold, exchanged, paid at maturity or redeemed, and any money or credits received in repayment of advances, credits and loans, but not to exceed the principal amount of such advances, credits and loans. Deposits received are exempt from the tax base.

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).