



MUNICIPALITY AND SCHOOL DISTRICT OF PENN HILLS

2026 MERCANTILE TAX ANNUAL RETURN DUE DATE: APRIL 15, 2026 ACCOUNT #:

AMENDED RETURN checkbox

Company Name:

Address:

City, State, Zip Code:

ATTACH SUPPORTING DOCUMENTATION OF GROSS RECEIPTS FOR 2025.

COMPUTATION OF GROSS RECEIPTS

Table with 2 columns: Description and Amount (\$). Rows include: 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; If business commenced in 2026, indicate starting date; If temporary, itinerant, or seasonal, report actual gross volume within seven days of completion of business.

Table with 7 columns: TYPE OF BUSINESS, GROSS RECEIPTS, EXEMPTIONS, TAXABLE RECEIPTS, RATE, TAX DUE. Rows include: 1 Amusement, 2 Restaurant, 3 Retail, 4 Wholesale, 5 Tax Due (add lines 1, 2, 3, and 4), 6 0.5% Interest per month if paid after April 15, 7 2026 Mercantile License (See Next Page), 8 TOTAL AMOUNT DUE (add lines 5, 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

Phone: (724) 978-0300 Fax: (412) 927-3646

MERCANTILE TAX LICENSE
(please select all that apply)

- | | |
|--|---------|
| <input type="checkbox"/> Amusement | \$30.00 |
| <input type="checkbox"/> Restaurant/Lounge | \$30.00 |
| <input type="checkbox"/> Retail | \$30.00 |
| <input type="checkbox"/> Wholesale | \$30.00 |

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. Non-profit corporations and associations organized for religious, charitable, or educational purposes.
2. All hawkers or peddlers licensed under law of this Commonwealth.
3. Service trades such as barbers, laundries and cleaning and dyeing establishments, except to the extent that a part of their business may consist of the sale of goods, wares, and merchandise.
4. Receipts from shipments of goods moving in Interstate Commerce.
5. Any mechanic who keeps a store or warehouse at his place of manufacture or workshop in which he sells on his manufacture.
6. Any person vending or disposing of articles of his own growth, produce, or manufacture.
7. Beer Distributor (BEER ONLY).

EXCLUSIONS

1. Sale returns and allowances for damaged or defective goods, provided such items has been included in Gross Sales.
2. Trade discounts, i.e., discounts deducted from the face of the bill as a medium of adjusted listed price.
3. The following Federal and State excise taxes may be excluded from the gross volume of business, provided such taxes are separated stated on the evidence charge or sale.
 - a. Federal Tax on Admission and Dues
 - b. Federal Retailers Excise Tax on jewelry, furs, and fur articles, toilet preparations and luggage.
 - c. Pennsylvania Liquid Fuels Tax (GASOLINE ONLY)
 - d. Pennsylvania Sales Tax (RETAIL ONLY)

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. Business should make estimated payments until a tax return can be filed.