



MUNICIPALITY AND SCHOOL DISTRICT OF PENN HILLS

2022 MERCANTILE TAX ANNUAL RETURN DUE DATE: APRIL 15, 2022

Name: _____

Address: _____

ATTACH 2021 FEDERAL TAX FORMS FOR SUPPORTING DOCUMENTATION OF GROSS INCOME, GROSS SALES, OR GROSS RECEIPTS.

COMPUTATION OF GROSS RECEIPTS

Table with 2 columns: Description and Amount (\$). Rows include: If in business for entire year of 2021, enter total gross receipts for 2021; If business commenced between January 1, 2021 and December 31, 2021, indicate starting date; If business commenced in 2022, 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 2022 Mercantile License, 8 TOTAL AMOUNT DUE (add lines 5, 6, and 7)

I declare under the 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 P.O. Box 489, Irwin, PA 15642

Phone: (724) 978-2867 Toll free: (888) 328-0561 Fax: (412) 927-3646

MERCANTILE TAX LICENSE

<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
<input type="checkbox"/>	Wholesale and Retail	\$ 60.00

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 tax liability to 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 have 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 on 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* mean 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).