



KEYSTONE
collections group®

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KeystoneCollects.com

MUNICIPALITY AND SCHOOL DISTRICT OF PENN HILLS

2024 MERCANTILE TAX

ANNUAL RETURN

DUE DATE: APRIL 15, 2024

ACCOUNT#: _____

Company name: _____

Street Address: _____

City, State, Zip Code: _____

ATTACH 2023 FEDERAL TAX FORMS FOR SUPPORTING DOCUMENTATION OF GROSS RECEIPTS.

COMPUTATION OF GROSS RECEIPTS

If in business for entire year of 2023, enter total gross receipts for 2023.	\$
If business commenced between January 1, 2023 and December 31, 2023, indicate starting date (____/____/____), determine the average monthly gross receipts for 2023 (_____) and multiply by 12.	\$
If business commenced in 2024, indicate starting date (____/____/____), multiply your first month's volume (_____) by the number of months from starting date to December 31, 2024.	\$
If temporary, itinerant, or seasonal, report actual gross volume within seven days of completion of business.	\$

	TYPE OF BUSINESS	GROSS RECEIPTS	EXEMPTIONS	TAXABLE RECEIPTS	RATE	TAX DUE
1	Amusement				0.003	
2	Restaurant				0.003	
3	Retail				0.003	
4	Wholesale				0.002	
5	Tax Due (add lines 1, 2, 3, and 4)					
6	0.5% Interest per month if paid after April 15 (multiply line 5 by 0.005 by number of months delinquent)					
7	2024 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) 978-2867
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 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 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).