



CITY AND SCHOOL DISTRICT OF READING
2026 BUSINESS PRIVILEGE & MERCANTILE TAX
ANNUAL RETURN
DUE DATE: JUNE 15, 2026
ACCOUNT #: \_\_\_\_\_
[ ] AMENDED RETURN

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 business commenced less than 3 months from the end of 2026, indicate starting date...; If temporary, itinerant, or seasonal, report actual gross volume within seven days of completion of business.

Table with 5 columns: Line Number, Type of Business, Gross Receipts, Rate, Tax Due. Rows include: 1 Commissions (0.00225), 2 Rentals (0.00225), 3 Retail (0.0015), 4 Services (0.00225), 5 Wholesale (0.001), 6 Tax Due (add lines 1, 2, 3, 4, and 5), 7 2% Discount if paid by April 15 (multiply line 6 by 0.02), 8 10% Penalty if paid after June 15 (multiply line 6 by 0.1), 9 1% Interest per month if paid after June 15 (multiply line 6 by 0.01 by number of months delinquent), 10 TOTAL AMOUNT DUE (sub-sections for payment timing).

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

**Continue to remit the business privilege license fee to the City of Reading.**

**Para recibir asistencia en español, por favor llame (724) 978-2866.**

**NOTES:**

Normal business expenses are not to be used as exemptions.

If the total gross receipts reported on your Business Privilege Tax return is not the same as the total gross receipts reported on your Federal Income Tax return, attach an explanation of the difference to this return.

If you have moved business from one municipality to another during the tax year, you may have incurred an additional liability in that municipality.

Itinerant Contractors (Job Site Business): If no work is performed during the tax year, please file \$0 tax form for the year.

**Payment Deadlines:**

- Discount: Payment remitted by April 15, 2026 or between 100 and 160 days of business commencement if commenced after January 1, 2026
- Face: Payment remitted between April 16, 2026 and June 15, 2026 or between 161 and 220 days of business commencement if commenced after January 1, 2026
- Penalty: Payment remitted after June 15, 2026 or after 221 days of business commencement if commenced after January 1, 2026

**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.