



PO Box 489 • Irwin PA 15642
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KeystoneCollects.com

SHAMOKIN TOWNSHIP
SHAMOKIN AREA SCHOOL DISTRICT
2023 BUSINESS PRIVILEGE & MERCANTILE 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

Table with 2 columns: Description and Amount (\$). Rows include: 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...; If business commenced between January 1, 2023 and October 1, 2023, indicate starting date...; If business commenced after October 1, 2023, 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 Rentals, 2 Retail, 3 Services, 4 Wholesale, 5 Tax Due (add lines 1, 2, 3, and 4), 6 10% Penalty if paid after April 15 (multiply line 5 by 0.1), 7 0.5% Interest per month if paid after April 15 (multiply line 5 by 0.005 by number of months delinquent), 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

**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.

The return and tax are both due within 100 days of business commencement if business commenced after January 1, 2023.

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

## 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).