



PO Box 489 • Irwin PA 15642  
 Phone: (724) 978-2867 • Fax: (412) 927-3646  
 KeystoneCollects.com

**SOMERSET BOROUGH  
 SOMERSET 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**

If in business for entire year of 2022, enter total gross receipts for 2022.	\$
If not in business for entire year of 2022, enter starting date (____/____/____), and ending date (____/____/____) of operations. Enter total gross receipts for period.	\$

	TYPE OF BUSINESS	GROSS RECEIPTS	EXEMPTIONS	TAXABLE RECEIPTS	RATE	TAX DUE
1	Rentals				0.001	
2	Retail				0.001	
3	Services				0.001	
4	Wholesale				0.001	
5	Tax Due (add lines 1, 2, 3, and 4)					
6	1.5% Penalty & Interest if paid after April 15 (multiply line 5 by 0.015 by number of months delinquent)					
7	<b>TOTAL AMOUNT DUE</b> (add lines 5 and 6)					

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.

No tax is due if your RENTAL gross receipts is less than \$5,000.00, however, you must provide a return with back up documentation to support this fact.

Please provide a description if you are claiming any exemptions:

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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).