



TOWN OF MCCANDLESS
2026 BUSINESS PRIVILEGE & MERCANTILE TAX
ANNUAL RETURN
DUE DATE: MAY 15, 2026
ACCOUNT # _____

AMENDED RETURN

Company Name: _____

Street Address: _____

City, State, Zip Code: _____

ATTACH SUPPORTING DOCUMENTATION OF GROSS RECEIPTS FOR 2025.

COMPUTATION OF GROSS RECEIPTS

| | |
|---|----|
| If in business for entire year of 2025, enter total gross receipts for 2025. | \$ |
| If business commenced between January 2, 2025 and December 31, 2025, indicate starting date (____/____/____), determined the average monthly gross receipts for 2025 (____) and multiply by 12. If business was operational for fewer than 90 days in 2025, they shall be permitted to use sufficient days at the start of 2026 to equal 90 successive days after commencement to take a monthly average of gross receipts. | \$ |
| If business commenced in 2026 indicate starting date (____/____/____), use the actual amount of gross receipts generated from the time of commencement to the end of 2026. DUE JANUARY 31, 2027 | \$ |
| 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 | Rentals | | | | 0.001 | |
| 2 | Retail | | | | 0.001 | |
| 3 | Services | | | | 0.001 | |
| 4 | Wholesale | | | | 0.001 | |

**If total Gross Receipts are less than \$5,000.00, no tax is due.*

| | | |
|---|---|--|
| 5 | Tax Due (add lines 1, 2, 3, and 4) | |
| 6 | 1% Penalty & Interest per month if paid after May 15 (multiply line 5 by 0.01 by number of months delinquent) | |
| 7 | TOTAL AMOUNT DUE (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) 978-0300
Fax: (412) 927-3646

NOTES:

Normal business expenses are not to be used as exemptions.

No tax due if the whole or gross volume of business transacted is less than \$5,000.00, however, you must provide a return with the back up documentation to support this fact.

Please provide a description if you are claiming any exemptions:

If business commenced in 2026, a \$5.00 license fee is due within 30 days of opening.

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 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.