



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

**WEST VIEW BOROUGH
 NORTH HILLS SCHOOL DISTRICT
 2023 BUSINESS PRIVILEGE & MERCANTILE TAX
 QUARTERLY RETURN
 ACCOUNT #: _____**

Company name: _____
 Street Address: _____
 City, State, Zip Code: _____

**ATTACH SUPPORTING DOCUMENTATION OF GROSS RECEIPTS FOR EACH QUARTER.
 FINAL QUARTER SUBMISSIONS: ATTACH THE 2023 FEDERAL TAX FORMS.**

Please check one of the following:

- 1st Quarter ends March 31, 2023 Due April 30, 2023
- 2nd Quarter ends June 30, 2023 Due July 31, 2023
- 3rd Quarter ends September 30, 2023 Due October 31, 2023
- 4th Quarter ends December 31, 2023 Due January 31, 2024

	TYPE OF BUSINESS	GROSS RECEIPTS	RATE	TAX DUE
1	Rentals		0.0015	
2	Retail		0.0015	
3	Services		0.0015	
4	Wholesale		0.001	
5	Total Tax Due (add lines 1, 2, 3, and 4)			
6	Deduct Local Services Tax Paid - <i>one time deduction only</i> [Do not deduct amount withheld from employees' payroll; Individuals Only]			
7	Net Tax Due (subtract line 6 from line 5)			
8	0.5% Penalty per month if paid after due date (multiply line 7 by 0.005 by number of months delinquent)			
9	0.5% Interest per month if paid after due date (multiply line 7 by 0.005 by number of months delinquent)			
10	TOTAL AMOUNT DUE (add lines 7, 8, and 9)			

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.

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.

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).