



**KEYSTONE**  
collections group®

PO Box 489 • Irwin PA 15642

Phone: (724) 978-2867 • Fax: (412) 927-3646

KeystoneCollects.com

**WHITE OAK BOROUGH  
MCKEESPORT AREA SCHOOL DISTRICT  
2025 BUSINESS PRIVILEGE & MERCANTILE TAX  
ANNUAL RETURN  
DUE DATE: MAY 15, 2025  
ACCOUNT #: \_\_\_\_\_**

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

**ATTACH 2024 FEDERAL TAX FORMS FOR SUPPORTING DOCUMENTATION OF GROSS RECEIPTS.**

**COMPUTATION OF GROSS RECEIPTS**

If in business for entire year of 2024, enter total gross receipts for 2024.	\$
If business commenced between January 1, 2024 and December 31, 2024, indicate starting date (____/____/____), determine the average monthly gross receipts for 2024 (_____) and multiply by 12.	\$
If business commenced between January 1, 2025 and December 31, 2025, indicate starting date (____/____/____), report actual gross volume from starting date to December 31, 2025.	\$
If temporary, itinerant, or seasonal, report actual gross volume within thirty days of completion of business.	\$

	TYPE OF BUSINESS	GROSS RECEIPTS	EXEMPTIONS	TAXABLE RECEIPTS	RATE	TAX DUE
1	Business Privilege				0.0065	
2	Retail				0.001425	
3	Wholesale				0.00095	
4	Total Tax (add lines 1, 2, and 3)					
5	Deduct 2025 Local Services Tax Paid for self or business' partner(s) [Do not deduct amount withheld from employees' payroll - MAX \$10.00 per self/partner(s)]					
6	Net Tax Due (subtract line 5 from line 4)					
7	Penalty per month if paid after May 15 <b>Retail/Wholesale</b> - 0.5% per month (multiply line 6 by 0.005 by number of months delinquent) <b>Business Privilege</b> - 0.83% per month (multiply line 6 by 0.0083 by number of months delinquent)					
8	0.5% Interest per month if paid after May 15 (multiply line 6 by 0.005 by number of months delinquent)					
9	2025 License Fee					\$5.00
10	<b>TOTAL AMOUNT DUE</b> (add lines 6, 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:

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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).