

2011

PENN HILLS SCHOOL DISTRICT AND PENN HILLS MUNICIPALITY
MERCANTILE LICENSE AND TAX RETURN

2011

Business Name and Address

Federal ID#

Phone Number

Type of Ownership

- Individual ()
Partnership ()
Corporation ()

Type of Business

COMPUTATION OF VOLUME OF BUSINESS

- 1. IF IN BUSINESS ENTIRE YEAR OF 2010 Report Total Gross Volume of Business in 2010 (Insert in Schedule Below) = \$
2. IF BUSINESS COMMENCED AFTER JANUARY 1, 2010 Indicate Starting Date \$ X 12 = \$
3. IF BUSINESS COMMENCED IN 2011 Indicate Starting Date \$ / X / = \$
4. IF TEMPORARY OR SEASONAL Indicate Starting Date and Completion Date = \$

DATE DUE: APRIL 15, 2011

SCHEDULE

Table with 7 columns: TYPE OF BUSINESS, A TOTAL GROSS VOLUME, B EXEMPTIONS, C EXCLUSIONS, D A - (B+C) TAXABLE VOLUME, E TAX RATE, F (D x E) TAX DUE. Rows include Wholesale Vendor, Retail Vendor, Restaurant / Lounge, Place of Amusement, and a summary section for SUB-TOTAL, Interest Penalty, and TOTAL DUE.

Interest and Penalty: If for any reason the tax is not paid when due in each year, interest at the rate of one-half of one (1/2 of 1%) percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected.

Make checks payable and mail to: Penn Hills School District Tax Office P.O. Box 640063 Pittsburgh, PA 15264-0063

Office located at: 260 Aster Street Pittsburgh, PA 15235 412-793-7063 or 412-793-7182 Monday - Friday 9 am - 4 pm

Plus Mercantile License Fee (see other side) RETURN TOP COPY - ATTACH APPROPRIATE DOCUMENTATION TO REFLECT GROSS RECEIPTS

I hereby certify that the information contained in this return is true and correct to the best of my knowledge and belief:

Signature Title Date

FOR TAX OFFICE USE ONLY:

Audited by: Date: License Issued:

MERCANTILE LICENSE

- Retail..... \$30.00
 - Wholesale \$30.00
 - Wholesale and Retail \$60.00
 - Restaurant / Lounge..... \$30.00
 - Place of Amusement..... \$30.00
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EXEMPTIONS

The following are exempt from the Mercantile Tax:

1. Non-profit corporations and associations organized for religious, charitable or educational purposes.
2. All hawkers or peddlers licensed under law of this Commonwealth.
3. Service trades such as barbers, laundries and cleaning and dyeing establishments, except to the extent that a part of their business may consist of the sale of goods, wares and merchandise.
4. Receipts from shipments of goods moving in Interstate Commerce.
5. (a) Any mechanic who keeps a store or warehouse at his place of manufacture or workshop in which he sells only his own manufacture.

(b) Any person vending or disposing of articles of his own growth, produce or manufacture.
6. Beer Distributor (BEER ONLY)

EXCLUSIONS

1. Sales returns and allowances for damaged or defective goods, provided such items have been included in Gross Sales.
2. Trade discounts, i.e., discounts deducted from the face of the bill as a medium of adjusting the list price.
3. The following Federal and State excise taxes may be excluded from the gross volume of business, provided such taxes are separate stated on the evidence of charge or sale.
 1. Federal Tax on Admissions and Dues.
 2. Federal Retailers Excise Tax on jewelry, furs and fur articles, toilet preparations and luggage.
 3. Pennsylvania Liquid Fuels Tax (Gasoline Only).
 4. Pennsylvania Sales Tax (Retail Only).

IF YOUR BUSINESS HAS CLOSED IN PENN HILLS, PLEASE FURNISH THE FOLLOWING INFORMATION:

Date business closed: _____

Forwarding Address of Owner or Officers: _____

Telephone Number: _____