

2017 Combined Mercantile Tax, Business Privilege Tax, and Business License Fee Tax Return City of McKeesport and McKeesport Area School District

Due on or Before May 15, 2017

(Except as instructed on Page 2, Schedule A, Parts 3 and 4)

(Contractors and New Businesses: Due January 31, 2017)

**ATTACH 2016 FEDERAL TAX FORMS FOR SUPPORTING DOCUMENTATION
OF GROSS INCOME, GROSS SALES OR GROSS RECEIPTS.**

Business Name _____ FEIN # _____

Tax Mailing Address _____ Nature of Business _____

Type of Business: ☐ Individual ☐ Partnership ☐ Corporation ☐ Non-Profit Organization
Taxable Volume Subject To: ☐ Mercantile Tax ☐ Business Privilege Tax ☐ Business License Fee Tax
(Check Each Tax That Applies)

SUMMARY OF TAX PAYMENT DUE

Attach 2016 Federal Tax Forms for supporting documentation of Gross Income, Gross Sales or Gross Receipts.

1. Mercantile Tax, page 3, Schedule D, Line 6	\$ _____
2. Business Privilege Tax, page 3, Schedule D, Line 6	_____
3. Business License Fee Tax, page 4, Schedule D, line 6	_____
4. TOTAL TAX	\$ _____
5. Penalty - 10% of amount due past due date	_____
6. Interest - 1% per month past due date	_____
7. TOTAL PAYMENT	\$ _____

Make checks payable to: ECOLLECT

I declare under the penalties of perjury that this return (including any accompanying schedule and statements) has been examined by me and to the best of my knowledge and belief is a true and correct return.

Signature of Person Other Than Taxpayer Preparing Return

Date

Signature of Taxpayer

*Mail form to: eCollect, 804 Fayette Street, Conshohocken, PA 19428
If assistance is required in completing this form, call: 866-225-0033, x711*

**COMBINED MERCANTILE TAX AND BUSINESS PRIVILEGE TAX RETURN
CITY OF McKEESPORT AND McKEESPORT AREA SCHOOL DISTRICT**

SCHEDULE A. COMPUTATION OF GROSS VOLUME (Complete Part 1, 2, 3, or 4: do not make entry in more than one part)

1. If in business entire year of 2016, report total gross income in 2016.

This amount must agree with gross sales or gross receipts as reported on your 2014 Federal Income Tax Return if reporting on calendar year basis.

\$ _____

2. If business started after January 1, 2016, but before January 1, 2017

(a) Indicate Starting Date _____

(b) Gross Volume from Starting

Date to December 31, 2016 _____

(c) Number of months from Starting

Date to December 31, 2016 _____

(d) Monthly Average (b divided by c) _____

(e) Multiply Amount on Line d by 12

\$ _____

3. If business started in 2017

(a) Indicate Starting Date _____

(b) Actual Gross Volume from Starting

Date to December 31, 2017

\$ _____

NOTE: Taxpayers using this section (3) for computation of gross volume will file returns on or before January 31, 2018.

4. If temporary or seasonal business, report Actual Gross Volume

\$ _____

NOTE: Taxpayers using this section (4) for computation of gross volume will file returns within thirty days after completing such business.

SCHEDULE B. COMPUTATION OF TAXABLE VOLUME

Gross Volume (Schedule A,
1, 2, 3, or 4 above)

Mercantile Tax

Business Privilege Tax

Subject to: (complete either of both columns)

\$ _____ \$ _____

Less Deductions and Exclusions
(from Schedule C below)

Taxable Volume

\$ _____ \$ _____

SCHEDULE C. DESCRIPTION OF DEDUCTIONS AND EXCLUSIONS

Mercantile Tax

Business Privilege Tax

\$ _____ \$ _____

\$ _____ \$ _____

SCHEDULE D. COMPUTATION OF TAX

Mercantile Tax

Business Privilege Tax

1. Taxable Volume (from Schedule B)	\$		\$	
2. Mercantile Tax Computation				
(a) Real Taxable Volume	\$		(Maximum retail business volume capped at \$12,000,000.00)	
(b) Tax at .0015			(Maximum tax capped \$18,000.00)	
(c) Wholesale Taxable Volume				
(d) Tax at .001				
3. Business Privilege Tax Computation				
(a) Line 1 x .006 - City of McKeesport				
(b) Line 1 x .002 - McKeesport Area School District				
(c) Line 1 x .0015 - certain non-profit organizations				
4. Total Tax (Line 2b, 2d and 3)	\$		\$	
5. Deduct: 2014 McKeesport Occupation				
Privilege Tax paid (from Schedule E				
below not applicable to corporations)	XXXXXXXXXXXXXXXXXX			
(applies to business owner(s) only)				
6. NET TAX DUE	\$		\$	

SCHEDULE E. COMPUTATION OF OCCUPATION PRIVILEGE TAX DEDUCTION

NAME OF INDIVIDUAL	Tax Paid on Own Declaration (Form OT-3)	(Form OT-1)	Tax Withheld Name of Withholding Employer

**INSTRUCTIONS FOR PREPARATION OF COMBINED MERCANTILE TAX
AND BUSINESS PRIVILEGE TAX RETURN**

1. Deductions and Exclusions not described in Schedule C will be disallowed.
2. Gross Income is Gross Sales or Gross Receipts less discounts, returns, allowances and similar items.
3. If you are required to obtain a license or a registration fee but there is no tax due, you must nevertheless file a return indicating no tax due.
4. The following taxes are NOT allowable as an exclusion in computing the taxable volume for mercantile tax purposes:
 - a. Cigarette taxes. (Retailers)
 - b. Federal Excise tax on fuels.
 - c. Federal Excise tax on manufactured products.

BUSINESS LICENSE FEE TAX RETURN - CITY OF McKEESPORT, PENNSYLVANIA

If the business commences in current taxable year, the tax is due at the same time as the combined Mercantile and Business Privilege Tax Return, provided that the business is subject to either of those taxes. See Page 2, Schedule A, Parts 3 and 4. If the business commences in the current taxable year and is not subject to either the mercantile or business privilege tax, the return is due within 30 days after the first day of business, but in no event before May 15 of the taxable year. If a retail and wholesale business are conducted at the same location, the license fee tax shall be:

SCHEDULE A. (Retail Dealers)

1. If in business in 2016	(a) License Tax	(b) No. of Locations	(c) Total Tax Due (a x b)
Compute tax for applicable gross volume:			
Class 1. \$100,000 and over	\$100	_____	\$ _____
Class 2. \$50,000 - \$99,999	\$ 50	_____	_____
Class 3. Less than \$50,000	\$ 10	_____	_____
Total Tax Due, Part 1			\$ _____

2. If business started in 2017	(a) License Tax	(b) No. of Locations	(c) Total Tax Due (a x b)
Tax Due	\$ 10	_____	_____

SCHEDULE B. (Wholesale Dealers)

3. If in business in 2016	(a) License Tax	(b) No. of Locations	(c) Total Tax Due (a x b)
Compute tax for applicable gross volume:			
Class 1. \$500,000 and over	\$100	_____	\$ _____
Class 2. \$250,000 - \$499,999	\$ 50	_____	_____
Class 3. Less than \$250,000	\$ 25	_____	_____
Total Tax Due, Part 1			\$ _____

4. If business started in 2017	(a) License Tax	(b) No. of Locations	(c) Total Tax Due (a x b)
Tax Due	\$25	_____	_____

SCHEDULE C. (Other Businesses Subject To The Tax:)

License Fee Tax for these businesses is \$100.00 annually.

- | | | | |
|---|----------------------------|-----------------------|-------------------------------------|
| 4. Photographers | 4. Contractors | 7. Pawn Brokers | 11. Warehouses |
| 5. Bankers and Banks | 5. Motor Transfer Business | 8. Public Garages | 12. Express Companies |
| 6. Brokers, other than Real Estate Broker | 6. Parking Lots | 9. Storage Businesses | 13. Operations of Vehicles for Hire |
| | | 10. Undertakers | |

Note: If any of the above businesses begin business in the current taxable year after April 1, the amount of tax may be prorated; however, the minimum License Fee Tax is \$25. Indicate starting date of business started after January 1, 2017

Type of Business	(a) License Tax	(b) No. of Locations	(c) Total Tax Due (b x c)
_____	\$100	_____	\$ _____
_____	\$ 25	_____	\$ _____

SCHEDULE D. (Summary of Tax Payment Due)

- | | |
|----------------------------|-------------|
| 1. From Schedule A, Part 1 | 1. \$ _____ |
| 2. From Schedule A, Part 2 | 2. _____ |
| 3. From Schedule B, Part 1 | 3. _____ |
| 4. From Schedule B, Part 2 | 4. _____ |
| 5. From Schedule C | 5. _____ |
| 6. Total Tax Due | 6. \$ _____ |

e-Collect Plus, LLC
804 Fayette Street
Conshohocken, PA 19428

To be filed with:



e-Collect Plus, LLC
804 Fayette Street
Conshohocken, PA 19428
(866) 225-0033 x 711

**CITY OF MCKEESPORT:
MERCANTILE LICENSE & BUSINESS PRIVILEGE TAX 2017
REGISTRATION FEE \$10.00**

Instructions & Deadline: The following registration form is required to be completed by each company with a business location in the City or any business operating within the territorial boundaries of the City. This Application is due annually thirty days after receipt.

This Application is separate from and does not replace the Business Privilege / Mercantile Tax Return. A copy of your license will be emailed to you after payment is made.

License Year: 2017

Business Start Date: _____

Legal Name of Business: _____

Trade Name (d/b/a): _____

Mailing Address: _____

Physical Address: (If different from Mailing Address)

Telephone: _____ Fax: _____

Email Address: _____

Total Number of Employees: _____ Federal Employer Identification No.: _____

Business Location(s): _____

Business Organization Type (check one)

☐ Sole Proprietorship ☐ Partnership ☐ Corporation (PA Entity No. _____)

☐ Other (Describe: _____) ☐ Non Profit/Religious/Charitable

I hereby certify under the penalties provided by law that all statements made herein are to the best of my knowledge and belief true, correct and complete.

Applicant's Signature: _____

Printed Name: _____

Date: _____

Telephone: _____