

READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM

2014
BOROUGH OF
EAST LANSDOWNE

OFFICIAL USE ONLY

BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN
 FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2014
 ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2015
Due Date April 15, 2015

DATE REC'D _____ AMT REC'D _____
 CHECK NO _____ BATCH NO _____

	BUSINESS ACCOUNT NUMBER:		EIN/SSN:
	BUSINESS LOCATION:		
	DID YOU TERMINATE / MOVE THIS BUSINESS <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> MOVED DATE:		IF MOVED, WHERE?
	<input type="checkbox"/> NON-PROFIT <input type="checkbox"/> MANUFACTURER		

ENTER WHOLE DOLLAR AMOUNTS ONLY

A return must be filed even if you have no gross receipts

DOLLARS	NO CENTS
---------	----------

1. Sales or Gross Receipts (January to December only)	1.	00
2. First \$25,000 of gross volume of business exempt - Additional Exclusions (Must attach written proof)	2.	00
3. Taxable Gross Receipts (Line 1 Less Line 2)	3.	00

FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2015	RECEIPTS FROM LINE ABOVE	TAX COMPUTATIONS
4. Wholesale	4. _____ x .001	4. _____ 00
5. Retail	5. _____ x .0015	5. _____ 00
6. Service	6. _____ x .0015	6. _____ 00
7. Rental / Other Income	7. _____ x .0015	7. _____ 00
8. Total (add Lines 4, 5, 6, & 7)	8. _____	8. _____ 00
9. Deduct 2014 Estimated Tax (Paid with 2013 Return)		9. _____ 00
10. Total Tax Due, or Credit (Line 8 Less Line 9)		10. _____ 00

ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2015		
11. 2015 Estimated Tax (Must use amount shown on Line 8)	11.	00

TOTAL TAX DUE IF PAID BY APRIL 15, 2015		
12. Add Line 10 and Line 11	12.	00

PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2015		
13. Add: 10% Penalty if paid after April 15, 2015 (multiply Line 12 x 10%)	13.	00
14. Add: 1.25% Interest per month or part thereof (multiply Line 12 x 1.25% x No. of months)	14.	00
15. TOTAL TAX, PENALTY AND INTEREST (Add Lines 12, 13, & 14)	15.	00

LICENSE FEE		
16. Annual Business License Fee (a separate license is required for each location) Service / Rental = \$25.00 Wholesale / Retail = \$30.00	16.	00
17. Total Amount Due (Add Lines 15 & 16)	17.	00

**** Any Work Papers containing calculations used to determine Gross Receipts and copies of Federal Returns shall be attached to this return. Tax return will not be considered complete unless such documents are attached. ****

Make Check Payable to: **EAST LANSDOWNE BOROUGH**

Mail Return and Payment to: **TRI-STATE FINANCIAL GROUP**

SEND ORIGINAL WITH PAYMENT - MAKE A COPY FOR YOUR RECORDS

PO BOX 38
BRIDGEPORT, PA 19405
610-270-9520

I declare under penalty of law that all statements made here and/or in supporting schedules are true, correct and complete to the best of my knowledge and belief.

Print Name	Telephone Number
Signature	Date
Signature of Person Preparing Return (if other than taxpayer)	Date
Address of Preparer	Telephone Number

"As required by Pennsylvania law, East Lansdowne Borough will provide upon request a disclosure statement explaining to the taxpayer their rights in certain tax proceedings involving the Borough."

FORM MUST BE PREPARED IN ITS ENTIRETY, SIGNED AND DATED. IF NOT THE FORM WILL BE RETURNED AND PENALTY AND INTEREST ADDED UNTIL COMPLETED FORM IS RECEIVED.

INSTRUCTIONS

BUSINESS PRIVILEGE TAX

The Business Privilege Tax of 1.5 mills is to be paid on the **gross receipts** of Persons, Businesses, Trades, Occupations and Professions operating a business within the Borough. **Where a taxpayer has receipts from interstate commerce, taxable receipts will be calculated as follows:**

(Total Gross Receipts x Apportionment Factor) = Gross Receipts Apportioned to Pennsylvania

The "Apportionment Factor" shall be the product of averaging the total of the following percentages: (1) Wages, salaries, commissions, and other compensation in Pennsylvania, as a percentage of the total wages, salaries, commissions and other compensation. (2) Value of the tangible personal property and real property owned or leased and situated within Pennsylvania as a percentage of the total tangible personal and real property owned or leased. For purposes of this calculation, the value of leased property is eight times the annual rent. (3) Gross Receipts from Pennsylvania sales and/or services, as a percentage of total Gross Receipts from sales and/or services.

MERCANTILE TAX

The Mercantile Tax is to be paid on the **gross receipts** from the sale either at retail (1.5 mills) or wholesale (1.0 mill) of any goods sold by any "Dealer" operating a Business within the Borough. This also includes food and beverage sold for consumption or otherwise within the Borough. **Where a taxpayer has receipts from interstate commerce, taxable receipts will be calculated as detailed above.**

EXEMPTION FROM GROSS OR WHOLE VOLUME OF BUSINESS

Each person subject to payment of the tax hereby imposed shall be entitled to exempt up to the first twenty five thousand dollars (\$25,000.00) of gross volume of business. You are still required to file this return and pay the license fee for each location in Township. You are also required to attach a copy of your Federal Return to verify your revenue.

PARTIAL YEAR

If the business has not been operating for a full year then the Tax will be on the Gross Receipts for the period in the year that the business has been operating. The Estimated Tax shall be computed by dividing the Tax by the number of months in business and then multiplying by twelve (12).

LICENSE

A separate license shall be required for each place of businesses within the Borough. If a business is located outside the Borough but providing services or selling products subject to the Business Privilege / Mercantile Tax within the Borough, that business shall be required to obtain a license.

NOTICE

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling **Tri-State Financial Group** at (610) 270-9520 during the office hours of 8:30 am to 4:30 pm, Monday through Friday.

All questions for clarification or help should be directed to:

Tri-State Financial Group
PO Box 38
Bridgeport, PA 19405
610-270-9520

To access additional forms and the rules and regulations you may visit our web-site: **www.tfgtax.com**