# READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM

LOZZ     OFFICIAL USE ONLY       BOROUGH OF EAST LANSDOWNE     Date Reconstruct and retrieves       BUSINESS PRIVILEGE AND MERCANTLE TAX RETURN FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2022     Date RECD     AMT RECD       ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2023     CHECK NO     BATCH NO       BUSINESS ACCOUNT NUMBER:     BUSINESS ACCOUNT NUMBER:     EINVSSN:       BUSINESS LOCATION:     Dive Date April 15, 2023     CHECK NO       BUSINESS LOCATION:     Dive Dout Erminate / MOVET THIS BUSINESS PYES NO □ MOVED DATE:     IF MOVED, WHERE?       Set or Gross Receipts (January to December only)     NO □ MOVED DATE:     00       1. Sales or Gross Receipts (January to December only)     1.     00       2. First 252.000 of gross volume of business exempt - Additional Exclusions (Must attach written proof)     1.     00       3. Taxable Gross Receipts (Line 1 Less Line 2)     Check if Amended Return □     3.     00       Finkl RETURN FOR YEAR ENDED DECEMBER 31, 2022     RECEIPTS FROM LINE ABOVE     TAX COMPUTATIONS       4. Wholesale     4.     x.001     4.     00       5. Retail     5.     00     00     00       6. X.0015     6.     00     00       7. Commercial Retriel / Other Income     7.     X.0015     00       8. Oddet Ageit / Cled with 2021 Return)     0.     00     00<
BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN         FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2022       DATE RECD       ANT RECD         ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2023       CHECK NO       BATCH NO         Due Date April 15, 2023       CHECK NO       BATCH NO         BUSINESS ACCOUNT       BUSINESS ACCOUNT       BINSSN:         BUSINESS LOCATION:       DID YOU TERMINATE / MOVE THIS BUSINESS       IF MOVED, WHERE?         PYS       NO       MOVED DATE:       IF MOVED, WHERE?         IS Active of the optimical base of cross Receipts (January to December only)       NO.PROFIT       MANUFACTURER       NO         1. Sales or Gross Receipts (January to December only)       Active no gross receipts       1.       00         2. First \$25,000 of gross volume of business exempt       -       Check if Amended Return       3.       00         4. Wholesale       4.       x.001       4.       00       00         FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022       RECEIPTS FROM LINE ABOVE       TAX COMPUTATIONS       00         FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022       RECEIPTS FROM LINE ABOVE       TAX COMPUTATIONS       00       00         FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022       RECEIPTS FROM LINE ABOVE       00       00       00       00
FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2022         ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2023         Due Date April 15, 2023         BUSINESS ACCOUNT         BUSINESS ACCOUNT         BUSINESS ACCOUNT         BUSINESS ACCOUNT         BUSINESS ACCOUNT         BUSINESS LOCATION:         DID YOU TERMINATE / MOVE THIS BUSINESS         IF MOVED, WHERE?         DID YOU TERMINATE / MOVE THIS BUSINESS         IF MOVED, WHERE?         DID YOU TERMINATE / MOVE THIS BUSINESS         IF MOVED, WHERE?         DO
ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2023       CHECK NO       BATCH NO         Due Date April 15, 2023       BUSINESS ACCOUNT       EIN/SSN:         BUSINESS ACCOUNT       NUMBER:       BIN/SSN:         BUSINESS LOCATION:       DID YOU TERMINATE / MOVET THIS BUSINESS       IF MOVED, WHERE?         DID YOU TERMINATE / MOVET THIS BUSINESS       IF MOVED, WHERE?       NO         NON-POFIT □ MANUFACTURER       IF MOVED, WHERE?       NO         A return must be filed even if you have no gross receipts       1.       00         2. First \$25,000 of gross volume of business exempt       1.       00         3. Taxable Gross Receipts (January to December only)       1.       00         2. First \$25,000 of gross volume of business exempt       1.       00         1. Additional Exclusions (Must attach written proof)       1.       00         2. Taxable Gross Receipts (Line 1 Less Line 2)       Check if Amended Return       3.       00         4. X.001       4.       X.001       4.       00         5. X.0015       5.       00       00         6. X.0015       6.       00       00         7. Commercial Rental / Other Income       8.       00       00         8. Deduct 2022 Estimated Tax (Paid with 2021 Return)       8.
BUSINESS ACCOUNT NUMBER:       EIN/SSN:         BUSINESS LOCATION:       BUSINESS LOCATION:         BUSINESS LOCATION:       If MOVED, WHERE?         DID YOU TERMINATE / MOVE THIS BUSINESS YES NO MOVED DATE:       If MOVED, WHERE?         NON-PROFIT MANUFACTURER       If MOVED, WHERE?         ENTER WHOLE DOLLAR AMOUNTS ONLY A return must be filed even if you have no gross receipts       1.       00         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)       1.       00         3. Taxable Gross Receipts (Line 1 Less Line 2)       Check if Amended Return □       3.       00         FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022       RECEIPTS FROM LINE ABOVE       TAX COMPUTATIONS         4. Wholesale       4.       x.001       4.       00         5. K. 2015       5.       00       6.       00         6. K. 20015       6.       00       00       00         7. X. 2015       7.       00       00       00         8. Out 2022 Estimated Tax (Paid with 2021 Return)       9.       00       00
NUMBER:         EIN/SSN:           BUSINESS LOCATION:         Did YOU TERMINATE / MOVE THIS BUSINESS         IF MOVED, WHERE?           Did YOU TERMINATE / MOVE THIS BUSINESS         IF MOVED, WHERE?         IF MOVED, WHERE?           ENTER WHOLE DOLLAR AMOUNTS ONLY         DOLLARS         NO           A return must be filed even if you have no gross receipts         1.         00           1. Sales or Gross Receipts (January to December only)         1.         00           2. First \$25,000 of gross volume of business exempt         1.         00           2. Additional Exclusions (Must attach written proof)         1.         00           3. Taxable Gross Receipts (Line 1 Less Line 2)         Check if Amended Return         3.         00           FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022         RECEIPTS FROM LINE ABOVE         TAX COMPUTATIONS           4. Wholesale         4.         x .001         4.         00           5. Retail         5.         x .0015         5.         00           6. X .0015         6.         00         00         00           7. Commercial Rental / Other Income         7.         x .0015         7.         00           8. Total (add Lines 4, 5, 6, 8.7)         8.         00         00         00           9. ODOLLARS
NUMBER:         EIN/SSN:           BUSINESS LOCATION:         Did YOU TERMINATE / MOVE THIS BUSINESS         IF MOVED, WHERE?           Did YOU TERMINATE / MOVE THIS BUSINESS         IF MOVED, WHERE?         IF MOVED, WHERE?           ENTER WHOLE DOLLAR AMOUNTS ONLY         DOLLARS         NO           A return must be filed even if you have no gross receipts         1.         00           1. Sales or Gross Receipts (January to December only)         1.         00           2. First \$25,000 of gross volume of business exempt         1.         00           2. Additional Exclusions (Must attach written proof)         1.         00           3. Taxable Gross Receipts (Line 1 Less Line 2)         Check if Amended Return         3.         00           FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022         RECEIPTS FROM LINE ABOVE         TAX COMPUTATIONS           4. Wholesale         4.         x .001         4.         00           5. Retail         5.         x .0015         5.         00           6. X .0015         6.         00         00         00           7. Commercial Rental / Other Income         7.         x .0015         7.         00           8. Total (add Lines 4, 5, 6, 8.7)         8.         00         00         00           9. ODOLLARS
DID YOU TERMINATE / MOVE THIS BUSINESS         IF MOVED, WHERE?           YES         NO         MOVED DATE:         NO           NON-PROFIT         MANUFACTURER         NO         CENTS           NON-PROFIT         MANUFACTURER           NO         DOLLARS         NO           A return must be filed even if you have no gross receipts         NO         ODLLARS         NO           A return must be filed even if you have no gross receipts         1.         00
YES       NO       MOVED       DATE:         NON-PROFIT       MANUFACTURER       NO       CENTS         NO       MOVED DATE:         NON-PROFIT       MANUFACTURER       DOLLARS       NO         A return must be filed even if you have no gross receipts         1. Sales or Gross Receipts (January to December only)       1.       00         2. First \$25,000 of gross volume of business exempt       1.       00         - Additional Exclusions (Must attach written proof)       1.       00         3. Taxable Gross Receipts (Line 1 Less Line 2)       Check if Amended Return       3.       00         FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022       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       7.       00         7. Commercial Rental / Other Income       7.       x .0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       00       00       00         9. Deduct 2022 Estimated Tax (Paid with 2021 Return)       9.       00       00
Image: Non-PROFIT DIMANUFACTURER       NO       CENTS         NON-PROFIT DIMANUFACTURER         DOLLARS       NO         CENTS         A return must be filed even if you have no gross receipts         1. Sales or Gross Receipts (January to December only)         1.       00         2.       00         2.       00         3. Taxable Gross Receipts (Line 1 Less Line 2)       Check if Amended Return I       3.       00         FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022       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. Commercial Rental / Other Income       7.       x.0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       00       00       00         9. Deduct 2022 Estimated Tax (Paid with 2021 Return)       9.       00       00
ENTER WHOLE DOLLAR AMOUNTS ONLY       DOLLARS       NO         A return must be filed even if you have no gross receipts       1.       00         1. Sales or Gross Receipts (January to December only)       1.       00         2. First \$25,000 of gross volume of business exempt       1.       00         - Additional Exclusions (Must attach written proof)       2.       00         3. Taxable Gross Receipts (Line 1 Less Line 2)       Check if Amended Return       3.       00         FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022       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. Commercial Rental / Other Income       7.       x.0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       00       9.       00         9. Deduct 2022 Estimated Tax (Paid with 2021 Return)       00       00       00
A return must be filed even if you have no gross receipts       1.       00         1. Sales or Gross Receipts (January to December only)       1.       00         2. First \$25,000 of gross volume of business exempt       2.       00         3. Taxable Gross Receipts (Line 1 Less Line 2)       Check if Amended Return □       3.       00         FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022       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. Commercial Rental / Other Income       7.       x.0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       00       9.       00
1. Sales or Gross Receipts (January to December only)       1.       00         2. First \$25,000 of gross volume of business exempt       2.       00         3. Taxable Gross Receipts (Line 1 Less Line 2)       Check if Amended Return       3.       00         5. Taxable Gross Receipts (Line 1 Less Line 2)       RECEIPTS FROM LINE AUTOR       3.       00         6. Katal       4.       x.001       4.       00         5. Retail       5.       x.0015       5.       00         6. Service       6.       x.0015       6.       00         7. Commercial Rental / Other Income       7.       x.0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       00       00       00         9. Deduct 2022 Estimated Tax (Paid with 2021 Return)       0.0       0.0       0.0
2. First \$25,000 of gross volume of business exempt       2.       00         3. Taxable Gross Receipts (Line 1 Less Line 2)       Check if Amended Return       3.       00         FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022       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. Commercial Rental / Other Income       7.       x.0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       00       00       00         9. Deduct 2022 Estimated Tax (Paid with 2021 Return)       9.       00       00
3. Taxable Gross Receipts (Line 1 Less Line 2)       Check if Amended Return       3.       00         FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022       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. Commercial Rental / Other Income       7.       x .0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       00       9.       00         9. Deduct 2022 Estimated Tax (Paid with 2021 Return)       9.       00       00
FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2022         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. Commercial Rental / Other Income         7.         x .0015         7.         00           8. Total (add Lines 4, 5, 6, & 7)         8.         8.         00         00           9. Deduct 2022 Estimated Tax (Paid with 2021 Return)         00         00         00         00
4. Wholesale       4.       x .001       4.       00         5. Retail       5.       x .0015       5.       00         6.Service       6.       x .0015       6.       00         7. Commercial Rental / Other Income       7.       x .0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       8.       00         9. Deduct 2022 Estimated Tax (Paid with 2021 Return)       9.       00
5. Retail       5.       x .0015       5.       00         6.Service       6.       x .0015       6.       00         7. Commercial Rental / Other Income       7.       x .0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       8.       00         9. Deduct 2022 Estimated Tax (Paid with 2021 Return)       9.       00
6.Service       6.       x .0015       6.       00         7. Commercial Rental / Other Income       7.       x .0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       8.       00         9. Deduct 2022 Estimated Tax (Paid with 2021 Return)       9.       00
7. Commercial Rental / Other Income       7.       X .0015       7.       00         8. Total (add Lines 4, 5, 6, & 7)       8.       8.       00         9. Deduct 2022 Estimated Tax (Paid with 2021 Return)       9.       00
8. Total (add Lines 4, 5, 6, & 7)     8.     8.     00       9. Deduct 2022 Estimated Tax (Paid with 2021 Return)     9.     00
9. Deduct 2022 Estimated Tax (Paid with 2021 Return) 9. 00
ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2023
11. 2023 Estimated Tax (Must use amount shown on Line 8)         11.         00
TOTAL TAX DUE IF PAID BY APRIL 15, 2023
12. Add Line 10 and Line 11         12.         00
PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2023       13.         13. Add: 10% Penalty if paid after April 15, 2023 (multiply Line 12 x 10%)       13.       00
13. Add: 10% Penalty if paid after April 15, 2023 (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
14.         Add.         1.25% interest per month of part thereof (multiply time 12 × 1.25% × 100. of months)         14.         00           15.         TOTAL TAX, PENALTY AND INTEREST (Add Lines 12,13, & 14)         15.         00
16. 2023 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
I declare under penalty of law that all statements made here and/or in supporting BRIDGEPORT, PA 19405
schedules are true, correct and complete to the best of my knowledge and belief. 610-270-9520
Print Name Telephone Number "As required by Pennsylvania law, East Lansdowne Borough will provide
Signature         Date         upon request a disclosure statement explaining to the taxpayer their
Signature of Person Preparing Return (if other than taxpayer)       Date       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.
Address of Preparer Telephone Number

## **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 time 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 website: www.tfgtax.com