

NORTH HILLS SCHOOL DISTRICT - ROSS TOWNSHIP
 PITTSBURGH, PA
 412/318-1060

MERCANTILE AND BUSINESS PRIVILEGE TAX

ACCOUNT #	EIN	YEAR	QUARTER
CORPORATE NAME & ADDRESS		LOCAL NAME & ADDRESS	

TYPE OF TAX	TYPE OF BUSINESS	A TOTAL GROSS VOLUME	B EXEMPTIONS AND/OR EXCLUSIONS*	C A-B TAXABLE VOLUME	D TAX RATE	CxD TAX DUE
1) MERCANTILE	Wholesale Vendor				.001	\$
2)	Retail Vendor				.0015	\$
3)	Restaurant Lounge				.0015	\$
4)	Place of Amusement				.0015	\$
5) BUSINESS PRIVILEGE	Services				.0015	\$
6) RENTAL INCOME					.0015	\$
7) TOTAL TAX DUE (ADD LINES 1 THROUGH 6)						\$
8) INDIVIDUALS ONLY: \$52.00 CREDIT MAY BE DEDUCTED ANNUALLY WHEN THE LOCAL SERVICES TAX HAS BEEN PAID FOR CURRENT YEAR.						\$ ()
9) NET TAX DUE (LINE 7 MINUS LINE 8)						\$
10) PENALTY & INTEREST: Payments made after the due date must include penalty & interest of 1% per month.						\$
11) TOTAL AMOUNT DUE						\$
A \$25.00 Service Charge will be assessed for Returned Checks.					RETURN DUE BY	

*Explanation of Exemptions and Exclusions Claimed: If exclusions or exemptions represent 10% of gross receipts, a detailed explanation must be provided. (SEE REVERSE) You will be billed for any unexplained exclusions or exemptions.

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

Signature _____
 Prepared By _____
 Phone _____

Title _____
 Date _____

Make all checks payable to and mail to:

**NORTH HILLS SCHOOL DISTRICT
 Tax Office
 135 Sixth Avenue
 Pittsburgh, PA 15229**

MERCANTILE TAX

EXEMPTIONS

The following are exempt from the Mercantile Tax:

1. All hawkers or peddlers licensed under law of this Commonwealth.
2. Receipts from shipments of goods in interstate Commerce.
3. 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 separately 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 (Gasoline Only).
 4. Pennsylvania Sales Tax (Retail Only).

BUSINESS PRIVILEGE TAX

EXCLUSIONS

1. The receipts of any public utility, operating under the rules and regulations of the Pennsylvania Public Utility Commission, derived from supplying services at rates specified in its tariffs.
2. Receipts from transactions in foreign commerce.
3. Commissions paid by a broker to another broker on account of a contract of purchase or sale initiated, executed, or cleared in conjunction with the other broker, except where either is an employee of the other.
4. Trade discounts allowed to customers in ascertaining the amount to be reported as receipts from sales or services. Cash discounts for prompt payment of bills are taxable unless such discounts are taken at the time of sale or service.
5. The cost of securities and other property sold, exchanged, paid at maturity or redeemed, and any money or credits received in repayment of advances, credits and loans, but not to exceed the principle amount of such advances, credits and loans. Deposits received are exempt from the tax base.

(Check Business Privilege Ordinance and Rules and Regulations for specific nature of exclusions.)