

ENTER YEAR: _____
WEST MIFFLIN AREA SCHOOL DISTRICT
AND BOROUGH OF WEST MIFFLIN
MERCANTILE TAX FINAL RETURN

WMM
Account Number _____

Due on or Before April 15

(IMPORTANT: This return must be filed with the collector with **remittance in full for amount of tax on or before the above due date** to avoid the imposition of additional penalties)

This return is for the period beginning January 1 and ending December 31.

Business Name _____ Federal Tax ID No. _____
Owner Name(s) _____ Phone Number _____
Mailing Address _____ Nature of Business _____

Type of Business: Individual Partnership Corporation Non-Profit Organization

COMPUTATION OF TAX

1. Total Gross Volume (ACTUAL)..... \$ _____
2. Total Exclusions and/or Exemptions Claimed \$ _____
3. Taxable Gross Volume (Line 1 minus Line 2)..... \$ _____
4. Total Tax Computation (Line 3 x _____) \$ _____
 Applicable Rate
 Wholesale Vendor @ .0010 (or 1.0 mills)
 Retail Vendor & Restaurant @ .00150 (or 1.5 mills)
 Less
5. Credit from previous year (_____) \$ _____
6. Amount paid on estimate \$ _____
7. Tax Amount Due (Line 4 minus Lines 5 & 6) \$ _____
8. Penalty and Interest @ 1½% per month (x .015)..... \$ _____
9. PENALTY PAYMENT (Line 7 plus Line 8) \$ _____

EXEMPTIONS MAY INCLUDE:

1. Non-profit corporations and associations organized for religious, charitable or educational purposes.
2. 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.
3. Receipts from shipment of goods moving in Interstate Commerce.
4. Any mechanic who keeps a store or warehouse at his place of manufacture or workshop in which he sells only his own manufactured articles.
5. Any person vending or disposing of articles of his own growth, produce or manufacture.
6. Beer Distributor (BEER ONLY).

EXCLUSIONS MAY INCLUDE:

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. 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.
 - a) Federal Tax on admissions and dues.
 - b) Federal Retailers Excise Tax on jewelry, furs, and fur articles, toilet preparations and luggage.
 - c) Pennsylvania Liquid Fuels Tax (Gasoline Only).
 - d) Pennsylvania Sales Tax (Retail Only).

CERTIFICATION

I declare under the penalties of perjury that this return (including any accompanying schedule(s) and statement(s)) 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

Please make check payable and remit to:
Legal Tax Service Inc.
PO Box 10060
Pittsburgh, PA 15236-6060
Phone: (412) 464-9997 Fax: (412) 464-9970
Office Hours: 8:30 A.M. to 4:30 P.M. / Monday through Friday
Download Forms @ legaltaxservice.com