

WMM  
Account Number \_\_\_\_\_

ENTER YEAR: \_\_\_\_\_  
**WEST MIFFLIN AREA SCHOOL DISTRICT  
 AND BOROUGH OF WEST MIFFLIN  
 ESTIMATED QUARTERLY MERCANTILE TAX**

Business Name: \_\_\_\_\_ Federal Tax ID No: \_\_\_\_\_  
 Owner(s) Name(s): \_\_\_\_\_ Nature of Business: \_\_\_\_\_  
 Tax Mailing Address: \_\_\_\_\_ Phone Number: \_\_\_\_\_  
 \_\_\_\_\_ Date Operation Began in District: \_\_\_\_\_

Type of Business     Individual     Partnership     Corporation     Non-Profit Organization  
 (Check each that applies)

**PLEASE SELECT QUARTERLY REPORT PERIOD:**

- January through March- -----Due April 30  
 April through June -----Due July 31  
 July through September-----Due October 31  
 October through December-----Due January 31

TYPE OF BUSINESS	A = TOTAL GROSS VOLUME	B = EXEMPTIONS	C = EXCLUSIONS	D = TAXABLE VOLUME A - (B + C)	E = TAX RATE	F = TOTAL AMOUNT DUE (D x E)
WHOLESALE VENDOR:					.001	
RETAIL VENDOR:					.0015	
RESTAURANT:					.0015	
<b>TOTAL TAX DUE</b>						
<b>PENALTY AND INTEREST</b> 1½ % PER MONTH AFTER DUE DATE						
<b>TOTAL PAYMENT</b>						

**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](http://legaltaxservice.com)