

CALENDAR YEAR: _____

ACCOUNT NO.: BBP

**BOROUGH OF WEST MIFFLIN
BUSINESS PRIVILEGE TAX RETURN**

This return is due on or before December 15 for the current calendar year.

Business Name: _____ Doing Business As: _____
Business Address: _____ Physical Address: _____
Contact Name: _____ Contact Number: _____
Federal Tax ID: _____

A	FLAT-RATE TAX	\$500.00
B	CREDIT (SEE INSTRUCTIONS)	
C	NET TAX AMOUNT DUE (A - B)	
D	PENALTY & INTEREST FOR LATE PAYMENT (1.33% PER MONTH AFTER DUE THE DUE DATE)	
E	NET TAX AMOUNT DUE (C + D)	
H	ONE-TIME SERVICE CHARGE FOR LATE PAYMENT (E x 5.5%)	
I	TOTAL AMOUNT DUE (E + H)	
J	AMOUNT ENCLOSED	

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 Tax Preparer

Date

Signature of Taxpayer

Date

**Please make check payable and remit to:
Legal Tax Service Inc.
PO Box 10060
Pittsburgh, PA 15236-6060**

DEFINITIONS

GROSS REVENUE OR GROSS RECEIPTS: The total money received by a person during a tax year that is generated solely from a transaction of business within the Borough of West Mifflin, or the total money received by a business that has a building or leasehold of realty within the Borough of West Mifflin.

PERSON: Any entity, foundation, individual, partnership, limited partnership, unincorporated association, or corporation engaged in business for profit or otherwise, within the Borough of West Mifflin, Allegheny County, Pennsylvania. Whenever used in any section prescribing and imposing a penalty, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof. The term "person" as defined above, shall not include non-profit corporations or associations organized solely for religious, charitable or educational purposes, agencies of the Government of the United States or of the Commonwealth of Pennsylvania, or any person to the extent of his vending or disposing of articles of his own manufacture. The word "Person" is used synonymous with the word "Taxpayer."

TAX YEAR: January 1st through and including December 31st.

CREDIT AGAINST BUSINESS PRIVILEGE TAX

A credit against the Business Privilege Tax is based on the previous year's gross revenue or gross receipts. In order to claim a credit, you must submit a copy of your **2023 IRS tax return along with any Schedule** that indicates your gross revenue or gross receipts. No other documentation will be accepted.

\$500 CREDIT	For the person who has engaged in business and had gross revenue or gross receipts of \$30,000.00 or less during the previous tax year.
\$260 CREDIT	For the person who has engaged in business and had gross revenue or gross receipts between \$30,000.01 and \$40,000.00 during the previous tax year.
\$200 CREDIT	For the person who has engaged in business and had gross revenue or gross receipts between \$40,000.01 and \$50,000.00 during the previous tax year.
\$140 CREDIT	For the person who has engaged in business and had gross revenue or gross receipts between \$50,000.01 and \$60,000.00 during the previous tax year.
\$80 CREDIT	For the person who has engaged in business and had gross revenue or gross receipts between \$60,000.01 and \$70,000.00 during the previous tax year.
\$20 CREDIT	For the person who has engaged in business and had gross revenue or gross receipts between \$70,000.01 and \$80,000.00 during the previous tax year.

ADDITIONAL INFORMATION

Legal Tax Service, Inc. is the appointed collector of this tax and is authorized by law to examine the books, papers, and records of any taxpayer to verify the accuracy of all tax forms and to ascertain the tax due. Therefore, every taxpayer is directed and required by law to give Legal Tax Service, Inc. the means, facilities, and opportunity for such examination and investigation.

A copy of the Borough Ordinance enabling this tax, along with other pertinent legal authority, can be found on our website: legaltaxservice.com.

Please call with any questions or concerns; you may reach the Business Tax Department at 412-464-9997, option 6. We are open Monday through Friday 8:30 to 4:30.

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