

FISCAL YEAR \_\_\_\_\_

ACCOUNT NO.: **WBP** \_\_\_\_\_

**WEST MIFFLIN AREA SCHOOL DISTRICT  
ESTIMATED QUARTERLY BUSINESS PRIVILEGE TAX**

Business Name: \_\_\_\_\_ Doing Business As: \_\_\_\_\_

Business Address: \_\_\_\_\_ Physical Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Contact Number: \_\_\_\_\_

Federal Tax ID: \_\_\_\_\_ Email address: \_\_\_\_\_

**SELECT QUARTERLY REPORT PERIOD**

- ☐ First Quarter - July 1 through September 30 (DUE October 31)  
☐ Second Quarter - October 1 through December 31 (DUE January 31)  
☐ Third Quarter - January 1 through March 31 (DUE April 30)  
☐ Fourth Quarter - April 1 through June 30 (DUE July 31)

TYPE OF SALES	A TOTAL GROSS VOLUME	B EXEMPTIONS *	C EXCLUSIONS *	D TAXABLE VOLUME A - (B + C)	E TAX RATE	F TOTAL AMOUNT DUE D x E
SERVICES:					0.006	
COMMISSIONS:					0.006	
RENTALS:					0.006	
OTHER:					0.006	

TOTAL TAX DUE	
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**

**Returns received with calendar-year totals will not be accepted.**

**You must provide detail of your exemptions and exclusions on a separate sheet of paper.**

*EXEMPTIONS MAY INCLUDE:*

1. Non-profit corporations and associations organized for religious, charitable, or educational purposes.
2. Any portion of a business that is subject to the West Mifflin Borough and West Mifflin Area School District Mercantile Tax.
3. The business of any political subdivision.
4. Receipts from shipment of goods moving in interstate commerce.
5. Receipts for services attributable to another tax collector, i.e. for work conducted outside of the school district where said work was conducted for 15 days or more and subject to that jurisdiction's taxes.

*EXCLUSIONS MAY INCLUDE:*

1. In the case of a financial business, the cost of securities and other property sold, exchanged, paid at maturity, or redeemed, and money or credits received in repayment of advances, credits, and loans, but not to exceed the principal amount of such advances, credits, loans, and deposits.
2. Pass-through income, i.e. where a landlord collects utilities as part of their tenant's rent where the money merely passes through the landlord's bank account and on to the utility company.
3. Receipts from sales of goods for which the taxpayer acquired the goods at the same price.

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.

**Please note that in addition to the quarterly forms, we require that a FINAL form be filed by August 15 every year.**

We also ask that you please call us prior to, or shortly after, your business closes so that we may get your accounts squared away.

Please call with any questions or concerns. We are open Monday through Friday, 8:30 to 4:30. You may reach the business tax department at 412-464-9997, option 6. Additional forms can be downloaded from our website: [legaltaxservice.com](http://legaltaxservice.com). **Please check our website periodically to be sure that you are using the most up-to-date form.**