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TOWNSHIP OF PINE

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BUSINESS GROSS RECEIPTS TAX RETURN
TEMPORARY BUSINESSES/CONTRACTORS/SUBCONTRACTORS

(Must be filed within 40 days of project completion)

Company Name & Address:

Pine Address (Jobsite):

Federal ID# _____

COMPUTATION OF GROSS RECEIPTS:

Enter total gross receipts from project in Pine.

\$ _____

Attach supporting schedules to verify the gross receipts reported. Filing is considered incomplete without documentation.

Project start date: _____

Project completion date: _____

COMPUTATION OF TAX:

Office Use Only

	Tax Rate	Total Taxable Gross Receipts	Tax Due
<u>Business Privilege Tax:</u>			
1. SERVICE	2 mill	\$ _____ x .002 =	\$ _____
<u>Mercantile Tax:</u>			
2. RETAIL	1 mill	\$ _____ x .001 =	\$ _____
3. SUBTOTAL-TAX			\$ _____
<i>(Add lines 1 & 2. If total gross receipts are < \$10,000, enter Zero)</i>			
4. Penalty (1% per month after due date), Line 3 x .01 x # months: No penalty due if tax return is filed within 40 days of project completion			\$ _____
5. Interest (.83% per month after due date), Line 3 x .0083 x # months: No interest due if tax return is filed within 40 days of project completion			\$ _____
6. TOTAL DUE <i>(Check payable to Township of Pine)</i>			\$ _____

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

Signature _____ Title _____ Date _____ Telephone _____

INSTRUCTIONS AND ADDITIONAL INFORMATION

For specific information, please refer to Township of Pine Code Chapter 128, Articles III & IV.

Computation of Gross Receipts:

A commercial construction contractor operating in the Township of Pine is considered a temporary business and is subject to the Business Gross Receipts Tax (Business Privilege and/or Mercantile Tax) as described in the Township of Pine Code Chapter 128, Articles III and IV. Any contractor working in the Township 15 or more days in a calendar year is required to pay the tax.

Each contractor must file the Business Gross Receipts Tax Return reporting the gross receipts from the project and pay any tax due. The tax return is due no later than 40 days after completion of the project. In the case of a subcontractor, the project completion date refers to the portion of the project involving that subcontractor.

The Tax Rate is 2 mils (2 tenths of a percent) of gross receipts for services (Business Privilege Tax) and 1 mil (1 tenth of a percent) for equipment (Mercantile Tax). In order to use the Mercantile Tax rate on equipment, the contractor must clearly differentiate the charges for labor and equipment. Otherwise, it is presumed that the project will be taxed at the Business Privilege Tax rate of 2 mils.

Late filings are subject to penalty and interest charges in addition to the tax.

Supporting Schedules Required:

The tax return is not considered to be filed unless all required supporting schedules are included. In the case of a temporary business or construction contractor, adequate documentation would be a printout from the business's accounting software showing the gross receipts for the project in Pine, and copies of the payment requests submitted to the customer.