

TOWNSHIP OF PINE

230 Pearce Mill Road

Wexford, PA 15090

(724) 625-1636, Extension 122

Homepage www.twp.pine.pa.us

e-mail ksocash@twp.pine.pa.us

TAX YEAR 2011 BUSINESS GROSS RECEIPTS TAX RETURN

Pursuant to Act of Assembly 511, approved January 1, 1966, and the Code of the Township of Pine, this return must be filed with the Township of Pine Business Tax Collector with the tax due by the due date to avoid imposition of penalties and interest.

The tax period is for January 1 through December 31, 2011. **This return is due April 15, 2011** unless business commenced *after January 1, 2011*.

This tax applies to the carrying on or exercising of any trade, profession, vocation, service, commercial activity, sales, or rendering of services from or attributable to a place of business within the Township.

LOCAL BUSINESS NAME AND ADDRESS

CORPORATE BUSINESS NAME AND ADDRESS

COMPUTATION OF GROSS RECEIPTS

- A. If the business has been in operation at least one full year, enter **2010** total gross receipts *as shown on supporting schedule. Attach Page 1 of Federal form 1040, 1065, 1120, 1120S, or Schedule C, E, F, or K-1.* \$ _____
- B. If business commenced after **01/01/2010**, indicate starting date _____ and enter total gross receipts as \$ _____ calculated using Paragraph B of instructions on the reverse side.
- C. If business commenced after **01/01/2011**, indicate starting date _____ and enter total gross receipts as \$ _____ calculated using Paragraph C of instructions on the reverse side.
- D. If temporary, itinerant or seasonal, enter total gross receipts as calculated using Paragraph D on the reverse side. \$ _____
- E. This business has been granted an exemption or is exempt from the Business Gross Receipts Tax for the following reason:

Your signature on this tax return certifies that all conditions of the granted exemption remain applicable.

	Tax Rate	Total Taxable Gross Receipts		Tax Due
1. SERVICE	2 mill	\$ _____	x .002	\$ _____
2. RENTAL	2 mill	\$ _____	x .002	\$ _____
3. RETAIL	1 mill	\$ _____	x .001	\$ _____
4. WHOLESALE	3/4 mill	\$ _____	x .00075	\$ _____
5. RESTAURANT	1 mill	\$ _____	x .001	\$ _____
6. SUBTOTAL	Add Lines 1 through 5			\$ _____
7.	Add penalty of 1% per month after due date of 4/15/11 .			\$ _____
8.	Add interest of .83% per month after due date of 4/15/11 .			\$ _____
9. TOTAL TAX DUE	(Tax return required, but no tax payment due for gross receipts less than \$10,000)			\$ _____

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 _____ Telephone Number _____

Date _____ Nature of Business _____

INSTRUCTIONS AND ADDITIONAL INFORMATION

- A. *A business in operation for at least one full year prior to the beginning of the tax year* shall compute the annual gross volume of business upon the annual gross amount of business actually transacted during the preceding year. This tax return shall be filed on or before the 15th day of April.
- B. *A business in operation for less than one full year prior to the beginning of the tax year* shall compute the annual gross volume of business upon the average monthly gross volume of business transacted during the preceding year multiplied by 12. This tax return shall be filed on or before the 15th day of April.
- C. *A business beginning operation in the current calendar year* shall compute the annual gross volume of business upon the gross volume of business transacted during the first full calendar month of engaging in business multiplied by the number of months remaining in the calendar year. This tax return shall be filed within 40 days from the date of commencing business.
- D. *A temporary, seasonal, or itinerant business* shall compute annual gross volume of business upon the actual gross amount of business transacted during such calendar year. The tax return shall be filed within 7 days from the date of completion.
- E. *Exemptions* from the Business Gross Receipts Tax are as follows:
1. Agencies of the Government of the United States or of the Commonwealth of Pennsylvania or the Township of Pine.
 2. Utility service of any person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission, or the rendering of such service.
 3. Vending or disposing of articles of their own growth, production or manufacture for shipment or delivery from the place of growth, production or manufacture.
 4. Minerals, timber, natural resources, or processing thereof.
 5. Transportation, loading, unloading, dumping or storage of such goods, articles, products or by-products of farm products, minerals, timber, natural resources and by-products of manufacture.

Exclusions from the Business Gross Receipts Tax are as follows:

1. In the case of a financial business, the cost of securities and other property sold, exchanged, paid at maturity or redeemed, and moneys or credits received in repayment of advances, credit and loans, but not to exceed the principal amount of such advances, credits or loans and shall also exclude deposits.
2. In the case of a broker, commissions paid to another broker on account of a purchase or sales contract initiated, executed or cleared in conjunction with such other broker.
3. Receipts by dealers from sales to other dealers in the same line where the dealer transfers title or possession at the same price for which the goods were acquired, wares or merchandise, so long as said dealers are not the parent or subsidiary organization of the vendor or have no other affiliation or cooperative arrangement with the vendor.
4. Receipts of that portion thereof attributable to interstate or foreign commerce or to an office or place of business regularly maintained by the taxpayer, outside the limits of the Township, and not for the purpose of evading payment of this tax and those receipts which the Township is prohibited from taxing by law.
5. Pennsylvania sales tax.

Overpayment of the Business Gross Receipts tax:

A person ceasing to engage in business during any tax year after having paid the tax for the entire year shall, upon making proper application to the Collector, be entitled to receive a refund of the pro rata amount of the tax paid based upon the period of time not in business during the tax year. In the event that a person discontinues business during any tax year before payment of tax becomes due for such tax year, they shall be permitted to apportion tax for such tax year and pay an amount to be computed by multiplying gross receipts for the preceding full calendar year by the number of months such person was in business during the tax year. Such refund shall not be made unless written claim is made within one year of payment of said tax.