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TOWNSHIP OF PINE
BUSINESS GROSS RECEIPTS TAX RETURN

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And
BUSINESS LICENSE RENEWAL

License Year: 2018

All businesses in Pine are required to file this form and pay the annual \$10 license renewal fee, regardless of whether they are non-profit or otherwise exempt from paying the tax. This will allow the Township to maintain an accurate database of businesses and ensure that all are properly licensed.

Corporate Name & Address:

Pine Address:

FEIN# _____

COMPUTATION OF GROSS RECEIPTS (instructions on reverse side):

Note: Supporting schedules must be attached to verify the gross receipts reported. Filing is incomplete without documentation.

- A. Businesses in operation in Pine during all of 2017, enter 2017 total gross receipts as shown on supporting schedule. \$ _____
- B. Businesses that started in Pine during 2017, indicate starting date _____ and enter total gross receipts as calculated using Paragraph B of instructions on the reverse side. \$ _____
- C. Businesses that started after January 1, 2018, indicate starting date _____ and enter total gross receipts as calculated using Paragraph C of instructions on the reverse side. \$ _____
- D. This business has been granted an exemption from the Business Gross Receipts Tax for the following reason:

 (Your signature below certifies that all conditions of the previously-Township granted exemption still apply.)

<u>COMPUTATION OF TAX:</u>	<u>Total Taxable Gross Receipts</u>	<u>Tax Rate</u>	<u>Tax Due</u>	<u>Office Use Only</u>	
<u>Business Privilege Tax:</u>					
1. SERVICE	\$ _____	2 mil (X .002)	\$ _____		
2. RENTAL	\$ _____	2 mil (X .002)	\$ _____		
<u>Mercantile Tax:</u>					
3. RETAIL	\$ _____	1 mil (X .001)	\$ _____		
4. WHOLESALE	\$ _____	3/4 mil (X .00075)	\$ _____		
5. RESTAURANT	\$ _____	1 mil (X .001)	\$ _____		
6. SUBTOTAL-TAX (Add lines 1-5. If total gross receipts are <\$10,000, enter Zero)			\$ _____		
7. Penalty (1% per month after due date of 4/15/2018), Line 6 x .01 x # months:			\$ _____		
8. Interest (.83% per month after due date of 4/15/2018), Line 6 x .0083 x # months:			\$ _____		
9. SUBTOTAL-TAX & LATE FEES			\$ _____		
10. 2018 LICENSE FEE (Required whether or not any tax is due)			\$ <u>10.00</u>		
11. TOTAL DUE (Add lines 9 & 10. Check payable to Township of Pine)			\$ _____		

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.

Note: Chapter A-144 of the Township of Pine Code requires all businesses operating in Pine to file an annual Business Gross Receipts Tax Return and License Renewal. Filing of the tax return by April 15th of the current calendar year and payment of the \$10 annual license renewal fee, along with any tax due, will renew the business license through the end of the calendar year. All businesses must pay the \$10 annual license renewal fee, regardless of whether they are otherwise exempt from paying the tax.

Computation of Gross Receipts:

- A. The license year is the current calendar year (2018). A business in operation for at least one full year prior to the beginning of the license year shall compute the annual gross volume of business upon the annual gross amount of business actually transacted during the preceding year. The tax return is due April 15th, 2018.
- B. A business in operation for less than one full year prior to the beginning of the license year (2018) shall compute the annual gross volume of business using the average monthly gross volume of business transacted during the preceding year multiplied by twelve. The tax return is due April 15, 2018.
- C. A business beginning operation in 2018 shall compute the gross receipts 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.

Exemptions:

Any business claiming an exemption for any reason must submit an Application for Exemption, available on the Township's website. Upon approval, the business will be exempt from paying the Business Gross Receipts Tax, but must still file an annual return and pay the annual license renewal fee.

Exemptions from the Business Gross Receipts Tax are as follows: (for more details, see Twp Code on our website)

1. Nonprofit corporations or associations qualifying for exemption from taxation as being a purely public charity and organized for religious, charitable or educational purposes.
2. Agencies of the Government of the United States or of the Commonwealth of Pennsylvania or the Township of Pine.
3. 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.
4. Vending or disposing of articles of their own growth, production or manufacture for shipment or delivery from the place of growth, production or manufacture.
5. Minerals, timber, natural resources, or processing thereof.
6. 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.
7. Any person or company engaged in the construction of or improvements to residential dwellings.

Overpayment of the Business Gross Receipts Tax:

A business that discontinues operations in any license year after having paid the tax for the entire year shall 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 that year. Such refund shall not be made unless written claim is made within one year of payment of said tax. A business that discontinues operations during any license year before payment of tax becomes due for that year may apportion tax for that year and pay an amount equal to the gross receipts for the preceding full calendar year multiplied by the number of months in business during the license year.

Supporting Schedules Required:

The tax return is not considered to be filed unless all required supporting schedules are included. The appropriate page of the Federal tax return showing the amount of gross receipts reported must be attached (1st page of Form 1120, 1120S, 1065, 990, 1040 Schedule C or E). If an extension has been filed for the Federal tax return, please attach a copy of the extension request and provide other acceptable documentation such as a printout from the company's general ledger showing the gross receipts. The Federal schedule should be submitted when complete. If the reported gross receipts differ from the gross receipts reported on the Federal Tax Return, a reconciliation accounting for the difference must accompany the tax return.