

Wilson School District

Business Privilege and Mercantile Tax Return Filing Instructions

Line 1 - Whole Volume of Business for Calendar Year 2016 - The Business Privilege Tax and Mercantile Tax of 1.5 mills is to be paid on all retail, service and rental gross receipts and 1.0 mill on all wholesale gross receipts. Whole Volume of Business or "Gross Receipts" includes the gross amount of cash, credits or property that is credited or received for or on account of sales made, rentals and/or services rendered by any business subject to the Wilson School District Business Privilege/Mercantile Tax resolutions and all other persons, engaged in any other activity, whatsoever, carried on or exercised for gain or profit within the Wilson School District. **Attach copies of federal tax returns and schedules or worksheets supporting Whole Volume of Business for Calendar Year 2016.**

Line 2 - Exclusions / Exemptions - Any exemption or exclusion claimed must be supported by attaching accompanying worksheets, tax returns, or other documents. The burden is on the taxpayer to prove entitlement to and amount of any exemption or exclusion.

Line 3 - Taxable Whole Volume of Business for Calendar Year 2016 - This amount is calculated by taking the Whole Volume of Business amount on Line 1 less any Exclusions or Exemptions taken on Line 2.

Line 4 - Tax Rate - 1.5 mills for all gross receipts subject to tax from retail, service and rentals. 1.0 mill for all gross receipts subject to tax on wholesale transactions.

Line 5 - Total Tax Due for 2016 - Taxable Whole Volume of Business on Line 3 multiplied by the applicable tax rate on Line 4.

Line 6 - Estimated Tax Paid for 2016 - Enter the total 2016 estimated tax paid with previously filed estimated tax return for calendar year end December 31, 2016 and any additional 2016 tax estimates paid.

Line 7 - Additional Tax Due or (Credit) - Calculated by taking Total Tax Due for 2016 on Line 5 less 2016 Estimated Tax Paid with Previously Filed 2016 Estimated Annual Tax Return on Line 6.

Line 8 - 2017 Estimated Tax Due - Must equal or exceed Total Tax Due for Calendar Year 2016 on Line 5.

Line 9 - Total Tax Due - Calculated by taking Additional Tax Due or Credit for 2016 on Line 7 plus 2017 Estimated Tax Due on Line 8.

Line 10 - Penalty - Tax payments received after April 18, 2017 are subject to a mandatory 10 percent penalty. The penalty is calculated by multiplying the Total Tax Due on Line 9 by 10% (0.10).

Line 11 - Interest - Tax payments received after April 18, 2017 are subject to interest for each month, or fractional part of a month. Interest is calculated by multiplying the Total Tax Due on Line 9 by 1.5% (0.015) per month, or fractional part of a month, commencing with the date on which the tax was first due and payable.

Line 12 - TOTAL AMOUNT DUE - Total Tax Due on Line 9 plus any applicable Penalty on Line 10 plus any applicable Interest on Line 11.

DUE DATE: Tax return and tax payment must be postmarked by April 18, 2017. Penalty and interest will be assessed on late tax filings/payments. The District will honor extensions provided that a copy of the federal extension form is submitted and the full amount of the tax is paid no later than April 18, 2017. No extension of time to pay tax is allowed.

Electronic Filing/Payment Option - The annual return can be filed electronically. Please note that the online filing system requires electronic check (ACH) payment of the total amount due in order to be processed. In order to access the online system, you must request a login and initial registration password by sending an email to mbpservices@wilsonsd.org.

Assistance - For complete information and specific guidance regarding gross receipts, exclusion of certain gross receipts, computation of whole volume of business for those who commenced business subsequent to the beginning of a tax year, etc. please refer to the District's Business Privilege and Mercantile Tax Regulations, available online at www.wilsonsd.org, administration, business office. All questions and requests for clarification should be directed to: Wilson School District, 2601 Grandview Blvd., West Lawn, PA 19609 Attn: Tax Office or by calling 610-670-0180 ext. 1117.

NOTICE: YOU ARE ENTITLED TO RECEIVE A WRITTEN EXPLANATION OF YOUR RIGHTS WITH REGARD TO ANY AUDIT, APPEAL, ENFORCEMENT, REFUND, AND/OR COLLECTION OF LOCAL TAXES BY WILSON SCHOOL DISTRICT. YOU MAY OBTAIN A COPY OF SUCH WRITTEN STATEMENT FROM THE DISTRICT AT WWW.WILSONSD.ORG OR BY CALLING THE WILSON SCHOOL DISTRICT TAX OFFICE AT (610) 670-0180, ext. 1117, BETWEEN THE HOURS OF 8:00 A.M. AND 4:00 P.M.