WILSON SCHOOL DISTRICT

BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN

READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING FORM

FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2016 ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2017 Due Date: APRIL 18, 2017

	ACCOUNT NUMBER:		MUNICIPALITY:		
	BUSINESS NAME AND LOCATION (IF DIFFERENT				
	BOOKEO WAND LOOKHON (II BIIT EKENT THOM BELOW).				
*Electronic Filing/Payment Option available; see reverse					
side for instructions on how to register	DID THIS BUSINESS CLOSE DURING THE		HAS THIS BUSINESS MOVED? YES NO		
	YEAR? YES NO		IF YES, ENTER DATE MOVED:		
	IF YES, ENTER DATE CL	OSED:	ENTER NEW ADDRESS	:	
A return must be filed even if you have no gross receipts.					
FINAL TAX RETURN FOR YEAR ENDING	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	D-4-3	O a maio a	Dentele	T-4-1
DECEMBER 31, 2016	Wholesale	Retail	Service	Rentals	Total
Total Whole Volume of Business for Calendar Year 2016 (attach supporting documentation)				!	
Exclusions / Exemptions -					
(attach supporting documentation)				!	
Taxable Whole Volume of Business for Calendar Year					
2016 (Line 1 less Line 2)				ļ ļ	
2010 (2010 1 1000 2010 2)					
4. Tax Rate	0.001	0.0015	0.0015	0.0015	
5. Total Tax Due for 2016 (Line 3 x Line 4)				ļ ļ	
Less: 2016 Estimated Tax Paid					
7. Additional Tax Due or (Credit) (Line 5 less Line 6)					
ESTIMATED TAX RETURN FOR YEAR ENDING	ATTACHC	OPIES OF FEDERAL	TAV DETLIDNE AND	SCHEDIII ES OB	
DECEMBER 31, 2017		ETS TO SUPPORT W			
8. 2017 Estimated Tax Due (must equal or exceed Line 5)		D AND ANY CLAIMED RN NOT CONSIDERE			
O Total Tay Bus (Line 7 L Line 0)				33 SUCH	
9. Total Tax Due (Line 7 + Line 8)	DOCUMEN	ITS ARE ATTACHED.			
10. Penalty - 10% if paid after April 18 (Line 9 x 0.10)					
11. Interest - 1 1/2% Per Month if paid after April 18					
(Line 9 x 0.015 x number of months or part thereof late)					
12. TOTAL AMOUNT DUE (Line 9 + Line 10 + Line 11)					
If Box 12 is less than \$0, check box for refund or credit ar	plied to next year:	Refund; or		*Mak	e Check Payable to:
			ed to next year		SCHOOL DISTRICT
FORM MUST BE PREPARED AND COMPLETED IN I	TS ENTIRETY, SIGNE	D AND DATED.			
		I declare under penalty	of law that all statemen	ts made herein and in s	unnorting schodules
			implete to the best of m		
		are true, correct and co	implete to the best of m	y kilowieuge allu bellei.	
Mail Return and Payment to: WILSON SCHOOL DISTR	ICT				
ATTN: TAX OFFICE					
2601 GRANDVIEW BLVD		Taxpayer's	Signature		Date
WEST LAWN, PA 19609-1					
WEST EAVIN, I A 13003-	327				
		Print Name			
		Telephone	Number	Email Add	dress

Preparer's Signature

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.

- <u>Line 2 Exclusions / Exemptions</u> 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.
- <u>Line 3 Taxable Whole Volume of Business for Calendar Year 2016</u> This amount is calculated by taking the Whole Volume of Business amount on Line 1 less any Exclusions or Exemptions taken on Line 2.
- <u>Line 4 Tax Rate</u> 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.
- <u>Line 5 Total Tax Due for 2016</u> Taxable Whole Volume of Business on Line 3 multiplied by the applicable tax rate on Line 4.
- <u>Line 6 Estimated Tax Paid for 2016</u> 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.
- <u>Line 7 Additional Tax Due or (Credit)</u> 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.
- <u>Line 8 2017 Estimated Tax Due</u> Must equal or exceed Total Tax Due for Calendar Year 2016 on Line 5.
- <u>Line 9 Total Tax Due</u> Calculated by taking Additional Tax Due or Credit for 2016 on Line 7 plus 2017 Estimated Tax Due on Line 8.
- <u>Line 10 Penalty</u> 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).
- <u>Line 11 Interest</u> 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.
- <u>Line 12 TOTAL AMOUNT DUE</u> Total Tax Due on Line 9 plus any applicable Penalty on Line 10 plus any applicable Interest on Line 11.
- <u>DUE DATE</u>: 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 <u>and</u> the full amount of the tax is paid no later than April 18, 2017. No extension of time to pay tax is allowed.
- <u>Electronic Filing/Payment Option</u> 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 <u>mbpservices@wilsonsd.org</u>.
- <u>Assistance</u> 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.