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, 2015 ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2016 Due Date: APRIL 15, 2016

	ACCOUNT NUMBER:		MUNICIPALITY:		
	BUSINESS NAME AND LOCATION:				
*Electronic Filing/Payment Option available; see reverse	DID THE BURNESS OF	205 DUDING THE	Luca Tura Bulanteaa M	0)/500	110
side for instructions on how to register	DID THIS BUSINESS CLOSE DURING THE YEAR? YES N O		HAS THIS BUSINESS MOVED? YES NO IF YES, ENTER DATE MOVED:		
	IF YES, ENTER DATE CLOSED:		ENTER NEW ADDRESS:		
A return must be filed even if you have no gross receipts.					
FINAL TAX RETURN FOR YEAR ENDING				ļ	
DECEMBER 31, 2015	Wholesale	Retail	Service	Rentals	Total
Total Whole Volume of Business for Calendar Year 2015 (attach supporting documentation)				ļ	
Exclusions / Exemptions -					
(attach supporting documentation)				ļ	
3. Taxable Whole Volume of Business for Calendar Year					
2015 (Line 1 less Line 2)					
4. Tax Rate	0.001	0.0015	0.0015	0.0015	
5. Total Tax Due for 2015 (Line 3 x Line 4)				ļ	
o. Total Tax Bue for 2010 (Line o x Line 4)					
6. Less: 2015 Estimated Tax Paid					
7. Additional Tax Due or (Credit) (Line 5 less Line 6)	_				
ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2016	ATTACH C	OPIES OF FEDERAL	TAX RETURNS AND	SCHEDULES OR	
DECEMBER 31, 2010			VHOLE VOLUME OF		
8. 2016 Estimated Tax Due (must equal or exceed Line 5)	REPORTE	D AND ANY CLAIMED	EXCLUSIONS OR E	XEMPTIONS.	
	TAX RETU	RN NOT CONSIDERE	D COMPLETE UNLE	SS SUCH	
9. Total Tax Due (Line 7 + Line 8)	DOCUMEN	ITS ARE ATTACHED.			
10. Penalty - 10% if paid after April 15 (Line 9 x 0.10) 11. Interest - 1 1/2% Per Month if paid after April 15	_				
(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 ap	pplied to next year:	Refund; or		*Mak	e Check Payable to:
		Credit applie	ed to next year	WILSON	SCHOOL DISTRICT
FORM MUST BE PREPARED AND COMPLETED IN I	TS ENTIRETY, SIGNE	D AND DATED.			
	•				
			of law that all statemen		
		are true, correct and co	omplete to the best of m	y knowledge and belief.	
Mail Return and Payment to: WILSON SCHOOL DISTR	ICT				
ATTN: TAX OFFICE					
2601 GRANDVIEW BLVD	<u>-</u>	Taxpayer's	Signature		Date
WEST LAWN, PA 19609-1	324				
		Print Name	9		
		Telephone	Number	Email Add	dress

Preparer's Signature

Wilson School District

Business Privilege and Mercantile Tax Return Filing Instructions

<u>Line 1 - Whole Volume of Business for Calendar Year 2015</u> - 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 2015.

- <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 2015</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 2015</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 2015</u> Enter the total 2015 estimated tax paid with previously filed estimated tax return for calendar year end December 31, 2015 and any additional 2015 tax estimates paid.
- <u>Line 7 Additional Tax Due or (Credit)</u> Calculated by taking Total Tax Due for 2015 on Line 5 less 2015 Estimated Tax Paid with Previously Filed 2015 Estimated Annual Tax Return on Line 6.
- <u>Line 8 2016 Estimated Tax Due</u> Must equal or exceed Total Tax Due for Calendar Year 2015 on Line 5.
- <u>Line 9 Total Tax Due</u> Calculated by taking Additional Tax Due or Credit for 2015 on Line 7 plus 2016 Estimated Tax Due on Line 8.
- <u>Line 10 Penalty</u> Tax payments received after April 15, 2016 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 15, 2016 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 15, 2016. 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 15, 2016. 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.