### 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, 2017 ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2018 Due Date: APRIL 17, 2018

	ACCOUNT NUMBER:		MUNICIPALITY:			
	BUSINESS NAME AND LOCATION:					
*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					
side for instructions of flow to register	YEAR? YES NO		IF YES, ENTER DATE MOVED:			
	IF YES, ENTER DATE CL	LOSED:	ENTER NEW ADDRESS	NTER NEW ADDRESS:		
A return must be filed even if you have no gross receipts.						
FINAL TAX RETURN FOR YEAR ENDING						
DECEMBER 31, 2017	Wholesale	Retail	Service	Rentals	Total	
Total Whole Volume of Business for Calendar Year 2017 (attach supporting documentation)						
Exclusions / Exemptions - (attach supporting documentation)						
3. Taxable Whole Volume of Business for Calendar Year						
2017 (Line 1 less Line 2)						
4. Tax Rate	0.001	0.0015	0.0015	0.0015		
5. Total Tax Due for 2017 (Line 3 x Line 4)						
6. Less: 2017 Estimated Tax Paid						
7. Additional Tax Due or (Credit) (Line 5 less Line 6) ESTIMATED TAX RETURN FOR YEAR ENDING	_					
DECEMBER 31, 2018	ATTACH COPIES OF FEDERAL TAX RETURNS AND SCHEDULES OR WORKSHEETS TO SUPPORT WHOLE VOLUME OF BUSINESS REPORTED AND ANY CLAIMED EXCLUSIONS OR EXEMPTIONS. TAX RETURN NOT CONSIDERED COMPLETE UNLESS SUCH DOCUMENTS ARE ATTACHED.					
8. 2018 Estimated Tax Due ( must equal or exceed Line 5 )						
9. Total Tax Due ( Line 7 + Line 8 )						
10. Penalty - 10% if paid after April 17 ( Line 9 x 0.10 )						
11. Interest - 1 1/2% Per Month if paid after April 17						
( 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 applied to next year:  Refund; or  *Make Check Payable to:						
		Credit applie	ed to next year	WILSON	SCHOOL DISTRICT	
FORM MILET BE DREDADED AND COMPLETED IN I	TS ENTIDETY SIGNE	D AND DATED				
FORM MUST BE PREPARED AND COMPLETED IN ITS ENTIRETY, SIGNED AND DATED.						
I declare under penalty of law that all statements made herein and in supporting schedules						
are true, correct and complete to the best of my knowledge and belief.						
Mail Return and Payment to:						
WILSON SCHOOL DISTR	ICT					
2601 GRANDVIEW BLVD		Taxpayer's	Signature		Date	
WEST LAWN, PA 19609-1324						
		Print Name	•			
		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 2017</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 2017.

- <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 2017</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 2017</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 2017</u> Enter the total 2017 estimated tax paid with previously filed estimated tax return for calendar year end December 31, 2017 and any additional 2017 tax estimates paid.
- <u>Line 7 Additional Tax Due or (Credit)</u> Calculated by taking Total Tax Due for 2017 on Line 5 less 2017 Estimated Tax Paid with Previously Filed 2017 Estimated Annual Tax Return on Line 6.
- <u>Line 8 2018 Estimated Tax Due</u> Must equal or exceed Total Tax Due for Calendar Year 2017 on Line 5.
- <u>Line 9 Total Tax Due</u> Calculated by taking Additional Tax Due or Credit for 2017 on Line 7 plus 2018 Estimated Tax Due on Line 8.
- <u>Line 10 Penalty</u> Tax payments received after April 17, 2018 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 17, 2018 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 17, 2018. 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 17, 2018. 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 <a href="www.wilsonsd.org">www.wilsonsd.org</a>, 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.