

BUSINESS REGISTRATION (FOR ALL BUSINESSES) AND ANNUAL LICENSE (FOR BUSINESSES LOCATED IN BOROUGH OF WYOMISSING ONLY)

Q: What is the Wilson Business Privilege and Mercantile Tax?

A: The Wilson School District imposes taxes on the privilege of engaging in business in the District. The Mercantile Tax applies to businesses engaged in retail, wholesale and restaurant activities. The Business Privilege Tax applies to all other types of businesses, including service businesses and rental of real estate. The tax is measured by gross receipts attributable to doing business in the District, even where some or all of the services are performed outside the District. The tax rate on receipts from wholesale transactions is 1 mill (.001). The tax rate on all other receipts is 1.5 mills (.0015). The underlying municipalities, Lower Heidelberg Township, Spring Township, Sinking Spring Borough and a portion of Borough of Wyomissing, in the District also impose Business Privilege and Mercantile Taxes. The District collects taxes on its own behalf and on behalf of these municipalities. Due to rate limits which do not allow both the District and the underlying municipalities to collect tax at the full rates, the District shares tax collected with the underlying municipality in which the business paying the tax is located. *For further information, see Article I of the Business Tax Regulations.*

Q: Who must register and file a return?

A: Every Person who has engaged in, conducted, exercised or carried on Business Activity within the District must complete and submit the registration form and file a Business Tax Return. A tax return must be filed whether or not tax is due. Tax returns are filed at the business entity level. In the case of a partnership, for example, the partnership entity, rather than the individual partners, should file the tax return and pay any tax due. Tax return forms are available on the District's website:

<https://www.wilsons.org/wp-content/uploads/2024/01/Annual-Tax-Form-2023-Est-2024.pdf>

and Registration Forms are also available:

<https://www.wilsons.org/wp-content/uploads/2024/01/MBPT-Registration-form-01252024.pdf>

For further information, see Section 102 of the Business Tax Regulations.

Although the registration form is not required annually, taxpayers that move or open additional locations must notify the School District's Tax Office.

Q: : Do I need to obtain a business license?

A: The Wilson School District itself does not require a business license. The District collects tax for the following underlying municipalities: Lower Heidelberg Township, Spring Township, Sinking Spring Borough and a portion of Borough of Wyomissing. Of these municipalities, only Borough of Wyomissing requires a business license. However the Wilson School District does not issue business licenses. Businesses located in the portion of the Borough of Wyomissing that is within Wilson School District should file their tax returns with the District, but obtain their

business licenses from Berks Earned Income Tax Bureau which can be reached at <https://www.berkseit.com/> or (610)372-8439.