

Re:

Tax Year:

Send documentation to **eBPT@goberk.com**

District:

Account Number:

Name:

Address:

City,
State,
Zip

WEB



DO NOT WRITE IN BOX

POSTMARK DATE OF POST OFFICE ACCEPTED — NO EXTENSIONS
Failure to receive a tax return does not entitle owner to disregard the penalty or interest on taxes owed.

SECTION A: COMPUTATION OF GROSS VOLUME OF BUSINESS ON REVERSE SIDE

TAX DUE ON OR BEFORE

SECTION B: FINAL TAX - BUSINESS PRIVILEGE AND/OR MERCANTILE TAX RETURN

NATURE OF BUSINESS	GROSS VOLUME OF BUSINESS <small>ROUND TO NEAREST DOLLAR</small>	EXEMPTIONS & EXCLUSIONS	TAXABLE VOLUME <small>ROUND TO NEAREST DOLLAR</small>	TAX RATE	AMOUNT OF TAX DUE <small>ROUND TO NEAREST DOLLAR</small>
1. Service				X	
2. Rentals				X	
3. Retail				X	
4. Wholesale				X	
5. TOTAL TAX DUE (Add lines 1, 2, 3, & 4)					
6. Less last year's credit and/or estimated payment (excluding penalty & interest)					—
7. SUBTOTAL (Line 5 minus Line 6)					
8. Add interest of (after due date)					
9. Add penalty of (after due date)					
10. TOTAL SECTION B (Add Lines 7, 8, & 9)					

SECTION C: ESTIMATED TAX - BUSINESS PRIVILEGE AND/OR MERCANTILE TAX RETURN

NATURE OF BUSINESS	GROSS VOLUME OF BUSINESS <small>ROUND TO NEAREST DOLLAR</small>	EXEMPTIONS & EXCLUSIONS	TAXABLE VOLUME <small>ROUND TO NEAREST DOLLAR</small>	TAX RATE	AMOUNT OF TAX DUE <small>ROUND TO NEAREST DOLLAR</small>
11. Service				X	
12. Rentals				X	
13. Retail				X	
14. Wholesale				X	
15. TOTAL ESTIMATED TAX DUE (Add Lines 11, 12, 13, & 14)					
16. Add interest of (after due date)					
17. Add penalty of (after due date)					
18. TOTAL SECTION C (Add Lines 15, 16 & 17)					
19. TOTAL AMOUNT DUE (Add Lines 10 & 18)					

E.I.N. # _____
 BUSINESS TELEPHONE _____
 DATE OPERATION BEGAN IN DISTRICT _____

Please check one: Refund Due
 No Payment Due
 Payment Included



DO NOT TEAR APART

BUSINESS PRIVILEGE AND/OR MERCANTILE TAX RETURN

NO CASH PAYMENTS WILL BE ACCEPTED.
Your cancelled check is your receipt of payment.
There will be a \$29 fee for returned checks.

Make any corrections to Business Name & Address and check here.

Business Name:

Tax Year:

Re:

District:

Account Number:

Make check payable to and remit to:

HAB-BPT
PO BOX 21810
LEHIGH VALLEY, PA 18002-1810

Amount of Payment: \$ _____

DO NOT WRITE BELOW THIS LINE



IMPORTANT NOTICE

ALL BUSINESSES MUST PROVIDE SUPPORTING SCHEDULES AND/OR DOCUMENTATION USED TO ARRIVE AT THE FIGURES IN SECTIONS A & B. EXPLAIN FULLY ANY DIFFERENCES BETWEEN GROSS VOLUME AND TAXABLE VOLUME.

GENERAL INSTRUCTIONS FOR FILING A MERCANTILE AND/OR BUSINESS PRIVILEGE TAX LICENSE AND TAX RETURN

GENERAL INFORMATION

Be sure to submit all information requested by Berkheimer Tax Innovations. Be sure to include signature and date where applicable. Failure to do so will constitute filing an incomplete return.

Return the Form, any tax due, and required documentation. Make checks payable to HAB-BPT. NO CASH PAYMENTS WILL BE ACCEPTED. Your cancelled check is your receipt of payment.

If you file a return showing no tax due, you should provide a detailed explanation as to why no tax is owed. Your failure to provide an acceptable, accurate and complete explanation as to why no tax is due and owing may lead to a potential audit of your account.

What is the Business Privilege/Mercantile Tax?

Your municipality or school district may impose a tax on each dollar of gross annual receipts for a business within the municipality or school district, whether for gain or profit including financial businesses, professions, vocations, services, construction, or other commercial activities.

What is the meaning of Gross Receipts?

For purposes of computing the tax, Gross Receipts means any cash, credits or property of any kind received in exchange for merchandise sold or services performed in business activity. Do not deduct costs of property or merchandise sold, materials, labor or services furnished or used, or interest or discount paid.

What supporting documentation should I include when I file the return?

- Include a copy of any Federal documentation such as a Schedule C, Form 1120 (S-Corp) or any like form used to file with the IRS. If your business does not have these forms, then provide other documentation used to determine gross receipts (such as your sales spreadsheet).
- Normal business expenses are not to be used as exemptions.
- If you have moved business from one municipality to another during the tax year, you may have incurred an additional tax liability to that municipality.
- If you are taking exemption for work performed by a sub-contractor you are required to provide the entity name, address, contact name and amount paid to them when filing. Failing to do so will result in your firm being billed for the taxes due on the payment to the sub-contractor.

TAX RETURN INFORMATION

Section A Computation of Gross Volume of Business. Complete **only** where applicable.

Line (a) Enter total gross volume of business for period indicated.

Line (b) This line is to be completed if your business opened during the present tax year and an estimated gross volume is required by the appropriate Ordinance and/or Resolution. Enter appropriate gross volume of business.

Line (c) This line is to be completed if your business opened during the tax year and you are required to file an initial estimated gross volume for the first year. This section applies to those districts where Ordinances and/or Resolutions require a Final Return to be filed yearly, with the exception of the first year.

Line (d) This line is to be completed if business is temporary, itinerant, or seasonal. Enter actual gross volume of business.

SECTION A: COMPUTATION OF GROSS VOLUME OF BUSINESS (fill in one only)		
A.	If in business from _____, use total gross volume of business for period.	\$ _____
B.	If business commenced after _____, indicate starting date (_____) and multiply your first full months gross volume of business (_____) x 12.	\$ _____
C.	If business commenced after _____, indicate starting date (_____) and multiply your first full months gross volume of business (_____) by the number of months remaining in year (_____) include fractional months from starting date to _____.	\$ _____
D.	If temporary, itinerant or seasonal, report actual income (\$ _____) within seven days of completion of business.	\$ _____

NATURE OF BUSINESS _____

OWNER _____ TITLE _____

EMAIL _____

SIGNATURE _____ DATE _____

NAME & ADDRESS OF LEASING AGENT, IF RENTING _____

Section B Filing the Final Tax

In this section, your gross volume of business should be calculated according to the figure indicated in Section A. Again, this final tax amount should be calculated on the actual business transacted for the period of time specified in Section A. Be sure to complete lines 1, 2, 3 and/or 4 as they apply to your type of business and tax levied at the rates indicated. Continue to complete lines 5 through 10 as they apply to your respective tax situation.

Section C Filing the Estimated Tax

This section is to be completed if any estimated tax return is required. If no rates are shown in Section C, no estimate is due. To complete this section, your estimated gross volume of business should be calculated. Be sure to complete Lines 11, 12, 13 and/or 14 as they apply to your type of business and tax levied at the rate indicated. Continue to complete lines 15 through 19 as they apply to your respective tax obligations.