

EMPLOYER 2017 BUSINESS PRIVILEGE & MERCANTILE TAX

Enclosed is your 2017 Business Privilege & Mercantile Tax Return. Should you have any questions or need any assistance, you may contact Capital Tax Collection Bureau at 506 South State Rd Marysville, PA 17053, or by phone at (717) 957-7281.

Make sure that all information has been provided and the form is correct and complete. Failure to properly complete this form, attach supporting documentation such as a Schedule C and return it by April 15th could result in penalties, interest and late fees being charged.

The 2017 Business Privilege & Mercantile Tax License will be mailed to your business after the 2017 return and tax due has been received and processed. Please notify CTCB of any corrections to your business address or contact information so we can update our records accordingly.

Mail your return and check payable for any tax due to:

**Capital Tax Collection Bureau or CTCB
506 South State Rd
Marysville PA 17053**

Thank you,

Capital Tax Collection Bureau
506 South State Rd
Marysville PA 17053
Phone: (717) 957-7281 Fax: (717) 957-7295

INSTRUCTIONS FOR BUSINESS PRIVILEGE & MERCANTILE TAX RETURN
INFORMATION

PART I: GROSS RECEIPTS OF BUSINESS

Line 1: Enter total gross receipts of business for the year.

Line 2: If the business was not in operation for the entire year, enter dates the business was in operation and the amount of gross receipts earned during that period.

PART II: BUSINESS GROSS RECEIPTS OF TAX: COMPUTING THE TAX

Lines 1-4: Enter the total gross receipts of business according to the type of business listed. List and subtract any exemptions to obtain taxable receipts for each category used.

If your business is located within Lincoln, Jefferson, Somerset Township or Somerset Borough the tax amount is .0005. Taxable receipts multiplied by the tax rate indicated equals the amount of tax.

Line 5: The total of line 5 for the column gross receipts should equal the total gross receipts listed in Part I. Record the Total of the Tax column in Line 5 by summing the the Tax column of Lines 1-4.

Line 6: Calculate interest & penalty by multiplying the Total Tax in Line 5 by 1% per month the return is late.

Line 7: Add Line 5 Total Tax and Line 6 to get the total amount due.

NOTE: You must provide documentation to support the amount of gross receipts and/or exemptions. Normal business expenses are not to be used as exemptions. If your gross receipts do not total \$5,000.00 or more you may not be responsible for this tax, however you must provide a return with back up documentation to support this fact.

You are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund, and collection of certain school district taxes. The written explanation is entitled Somerset Area School District Taxpayers Bill of Rights Disclosure Statement. Upon receiving a request from you, the School District will give you a copy of the Disclosure Statement at no charge. You may request a copy in person, or by mailing a request to the following address: Business Office, 645 South Columbia Avenue, Somerset, PA 15501. A copy will also be mailed to you if you call the School District at the following number: (814) 445-9714. You may call the above telephone number or appear in person at the above address to request a copy during the hours of 8:30 a.m. until 4:00 p.m. on any weekday other than a holiday.

DUE BY:
APRIL 15th 2017

**SOMERSET AREA SCHOOL DISTRICT
2017 BUSINESS PRIVILEGE & MERCANTILE TAX RETURN
CAPITAL TAX COLLECTION BUREAU**

Remit Form(s) and Payment to: Capital Tax Collection Bureau, 506 South State Rd., Marysville, PA 17053
Phone Number: 717-957-7281

You are entitled to receive a written explanation of your rights with regards to the audit, appeal, enforcement, refund and collection of local taxes withheld by contacting Capital Tax Collection Bureau.

FEDERAL EIN	Account Number	EMPLOYER PSD CODE	YEAR
EMPLOYER BUSINESS NAME (Use Federal ID Name)			
EMPLOYER BUSINESS LOCATION - STREET ADDRESS (No PO Box, RD, or RR)			
SECOND LINE OF ADDRESS			
CITY		STATE	ZIP
MUNICIPALITY			
BUSINESS PHONE NUMBER		BUSINESS FAX NUMBER	

PART I: GROSS RECEIPTS OF BUSINESS (ATTACH SUPPORTING SCHEDULES)

1. If in business for entire year, enter total gross receipts.	
2. If not in business for entire year, enter starting date ___/___/___ and ending date ___/___/___ of operations. Enter total gross receipts for period.	

PART II: BUSINESS GROSS RECEIPTS TAX

Type of Business	Gross Receipts	Exemptions	Taxable Receipts	Rate	Tax
1. Services	\$ _____	- \$ _____	= \$ _____	X 0.0005	= \$ _____
2. Rentals	\$ _____	- \$ _____	= \$ _____	X 0.0005	= \$ _____
3. Retail Sales	\$ _____	- \$ _____	= \$ _____	X 0.0005	= \$ _____
4. Wholesale Sales	\$ _____	- \$ _____	= \$ _____	X 0.0005	= \$ _____
5. TOTAL	\$ _____	- \$ _____	= \$ _____		\$ _____
6. Interest & Penalty for late filing is 1% per month.					\$ _____
7. TOTAL AMOUNT DUE					\$ _____

I (WE) DECLARE, UNDER PENALTY OF LAW, THAT THE INFORMATION CONTAINED HEREIN IS TRUE AND CORRECT TO THE BEST OF MY (OUR) KNOWLEDGE.

PRIMARY CONTACT INDIVIDUAL (First Name, Last Name)		TITLE
PRIMARY CONTACT PHONE NUMBER		PRIMARY CONTACT EMAIL ADDRESS
SIGNATURE OF PRIMARY CONTACT INDIVIDUAL		DATE (MM/DD/YYYY)
PREPARER (First Name, Last Name)	PRIMARY CONTACT PHONE NUMBER	DATE (MM/DD/YYYY)
SIGNATURE OF PRIMARY CONTACT INDIVIDUAL		PRIMARY CONTACT EMAIL ADDRESS

Make checks payable to: CTCB

There will be a \$35.00 fee for returned payments and checks.

AUDIT MAY BE REQUIRED IF PROOF OF GROSS RECEIPTS ARE NOT INCLUDED.