

INSTRUCTIONS AND ADDITIONAL INFORMATION

- A. *A business in operation for at least one full year prior to the beginning of the tax year* shall compute the annual gross volume of business upon the annual gross amount of business actually transacted during the preceding year. This tax return shall be filed on or before the 15th day of April.
- B. *A business in operation for less than one full year prior to the beginning of the tax year* shall compute the annual gross volume of business upon the average monthly gross volume of business transacted during the preceding year multiplied by 12. This tax return shall be filed on or before the 15th day of April.
- C. *A business beginning operation in the current calendar year* shall compute the annual gross volume of business upon the gross volume of business transacted during the first full calendar month of engaging in business multiplied by the number of months remaining in the calendar year. This tax return shall be filed within 40 days from the date of commencing business.
- D. *A temporary, seasonal, or itinerant business* shall compute annual gross volume of business upon the actual gross amount of business transacted during such calendar year. The tax return shall be filed within 7 days from the date of completion.
- E. *Exemptions* from the Business Gross Receipts Tax are as follows:
1. Agencies of the Government of the United States or of the Commonwealth of Pennsylvania or the Borough of West View.
 2. Utility service of any person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission, or the rendering of such service.
 3. Vending or disposing of articles of their own growth, production or manufacture for shipment or delivery from the place of growth, production or manufacture.
 4. Minerals, timber, natural resources, or processing thereof.
 5. Transportation, loading, unloading, dumping or storage of such goods, articles, products or by-products of farm products, minerals, timber, natural resources and by-products of manufacture.

Exclusions from the Business Gross Receipts Tax are as follows:

1. In the case of a financial business, the cost of securities and other property sold, exchanged, paid at maturity or redeemed, and moneys or credits received in repayment of advances, credit and loans, but not to exceed the principal amount of such advances, credits or loans and shall also exclude deposits.
2. In the case of a broker, commissions paid to another broker on account of a purchase or sales contract initiated, executed or cleared in conjunction with such other broker.
3. Receipts by dealers from sales to other dealers in the same line where the dealer transfers title or possession at the same price for which the goods were acquired, wares or merchandise, so long as said dealers are not the parent or subsidiary organization of the vendor or have no other affiliation or cooperative arrangement with the vendor.
4. Receipts of that portion thereof attributable to interstate or foreign commerce or to an office or place of business regularly maintained by the taxpayer, outside the limits of the Borough, and not for the purpose of evading payment of this tax and those receipts which the Borough is prohibited from taxing by law.
5. Pennsylvania sales tax.

Overpayment of the Business Gross Receipts tax:

A person ceasing to engage in business during any tax year after having paid the tax for the entire year shall, upon making proper application to the Collector, be entitled to receive a refund of the pro rata amount of the tax paid based upon the period of time not in business during the tax year. In the event that a person discontinues business during any tax year before payment of tax becomes due for such tax year, they shall be permitted to apportion tax for such tax year and pay an amount to be computed by multiplying gross receipts for the preceding full calendar year by the number of months such person was in business during the tax year. Such refund shall not be made unless written claim is made within one year of payment of said tax.

Make Checks Payable to:

Borough of West View
441 Perry Highway
Pittsburgh, PA 15229

**QUARTERLY
BUSINESS
PRIVILEGE AND
MERCANTILE
TAX RETURN**

**WEST VIEW BOROUGH
NORTH HILLS SCHOOL DISTRICT
ALLEGHENY COUNTY, PENNSYLVANIA**

412-931-1995

2016

IMPORTANT: This return must be filed with full remittance of tax due on or before the due date in order to avoid the imposition of penalties. All businesses must provide Schedule C's and/or other appropriate Federal Schedules. Explain fully any differences between the gross volume on reverse.

**OWNERSHIP
BUSINESS NAME AND ADDRESS:**

FOR OFFICIAL USE ONLY

ACCOUNT NO: _____ RECEIVED BY: _____
LICENSE NO. ISSUED: _____ Check Money Order

INDICATE TYPE OF BUSINESS: New Itinerant Seasonal
 Transient Established

INDICATE INCOME BASE: Estimated Business Actual Business

A. ACCOUNT NUMBER: _____

B. DATE LOCAL OPERATION BEGAN: _____

C. NATURE OF BUSINESS: Retail Wholesale Retail Manufacturing* Service* Trade Construction Fabricating* Amusement
 Other: _____ * EXPLAIN METHODS USED ON REVERSE SIDE.

PLEASE COMPLETE PROPER SECTION

MERCANTILE TAX		GROSS VOLUME OF BUSINESS	TAX RATE	AMOUNT OF TAX DUE
MERCANTILE TAX: 1. TAX	LICENSE (FOR EACH PLACE OF BUSINESS)	X	.00150	
	PER YEAR		\$ 10.00	
WHOLESALE BUSINESS: 2. TAX	LICENSE (FOR EACH PLACE OF BUSINESS)	X	.00100	
	PER YEAR		\$ 10.00	
TOTAL TAX DUE (Total of 1 and 2)				
PENALTY .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT				
INTEREST .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT				
3. TOTAL MERCANTILE PAYMENT DUE				
BUSINESS PRIVILEGE TAX		GROSS VOLUME OF BUSINESS	TAX RATE	AMOUNT OF TAX DUE
*SERVICE: 4. TAX	LICENSE (FOR EACH PLACE OF BUSINESS)	X	.00150	
<small>*Individuals only - You may deduct \$10.00 Local Services Tax ONE TIME ONLY FOR CURRENT YEAR!</small>			N/A	
RENTALS: 5. TAX	LICENSE (FOR EACH PLACE OF BUSINESS)	X	.00150	
			N/A	
TOTAL TAX DUE (Total of 4 and 5)				
PENALTY .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT				
INTEREST .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT				
6. TOTAL BUSINESS PRIVILEGE PAYMENT DUE				
TOTAL TAX DUE				

1ST QTR - 2016

JANUARY 1 THRU MARCH 31

DUE DATE APRIL 15, 2016

AFFIRMATION: I hereby certify under penalties provided by law that all statements made herein and/or in any supporting schedule or exhibit are to the best of my knowledge and belief true, correct and complete. If this return is prepared by a person other than the taxpayer, this declaration is based on all the information of which preparer has any knowledge.

Signature (X): _____ Date: _____

Signature of preparer (if other than taxpayer) _____ Date: _____

Name: _____ Title: _____ Phone: _____
Type of print

YOU ARE ENTITLED TO RECEIVE A WRITTEN EXPLANATION OF YOUR RIGHTS REGARDING THE COLLECTION OF CERTAIN ELIGIBLE TAXES. YOU MAY OBTAIN A COPY OF THE "TAXPAYER BILL OF RIGHTS" DISCLOSURE STATEMENT BY CONTACTING THE LOCAL POLITICAL SUBDIVISION LISTED HEREON.

Make Checks Payable to:

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NORTH HILLS SCHOOL DISTRICT
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412-931-1995

2016

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**OWNERSHIP
BUSINESS NAME AND ADDRESS:**

FOR OFFICIAL USE ONLY

ACCOUNT NO: _____ RECEIVED BY: _____
LICENSE NO. ISSUED: _____ Check Money Order

INDICATE TYPE OF BUSINESS: New Itinerant Seasonal
 Transient Established

A. ACCOUNT NUMBER:

INDICATE INCOME BASE: Estimated Business Actual Business

B. DATE LOCAL OPERATION BEGAN:

C. NATURE OF BUSINESS: Retail Wholesale Retail Manufacturing* Service* Trade Construction Fabricating* Amusement
 Other: _____ * EXPLAIN METHODS USED ON REVERSE SIDE.

PLEASE COMPLETE PROPER SECTION

MERCANTILE TAX	GROSS VOLUME OF BUSINESS	TAX RATE	AMOUNT OF TAX DUE
MERCANTILE TAX: 1. TAX	X	.00150	
LICENSE (FOR EACH PLACE OF BUSINESS)	PER YEAR	\$ 10.00	
WHOLESALE BUSINESS: 2. TAX	X	.00100	
LICENSE (FOR EACH PLACE OF BUSINESS)	PER YEAR	\$ 10.00	

TOTAL TAX DUE (Total of 1 and 2) _____

PENALTY .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT

INTEREST .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT

3. TOTAL MERCANTILE PAYMENT DUE _____

BUSINESS PRIVILEGE TAX	GROSS VOLUME OF BUSINESS	TAX RATE	AMOUNT OF TAX DUE
*SERVICE: 4. TAX	X	.00150	
LICENSE (FOR EACH PLACE OF BUSINESS)		N/A	
RENTALS: 5. TAX	X	.00150	
LICENSE (FOR EACH PLACE OF BUSINESS)		N/A	

TOTAL TAX DUE (Total of 4 and 5) _____

PENALTY .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT

INTEREST .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT

6. TOTAL BUSINESS PRIVILEGE PAYMENT DUE _____

TOTAL TAX DUE

2ND QTR - 2016

APRIL 1 THRU JUNE 30

DUE DATE JULY 15, 2016

AFFIRMATION: I hereby certify under penalties provided by law that all statements made herein and/or in any supporting schedule or exhibit are to the best of my knowledge and belief true, correct and complete. If this return is prepared by a person other than the taxpayer, this declaration is based on all the information of which preparer has any knowledge.

Signature (X): _____ Date: _____

Signature of preparer (if other than taxpayer) _____ Date: _____

Name: _____ Type of print _____ Title: _____ Phone: _____

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NORTH HILLS SCHOOL DISTRICT
ALLEGHENY COUNTY, PENNSYLVANIA**

412-931-1995

2016

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OWNERSHIP
BUSINESS NAME AND ADDRESS:

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ACCOUNT NO: _____ RECEIVED BY: _____
LICENSE NO. ISSUED: _____ Check Money Order

INDICATE TYPE OF BUSINESS: New Itinerant Seasonal
 Transient Established

INDICATE INCOME BASE: Estimated Business Actual Business

A. ACCOUNT NUMBER:

B. DATE LOCAL OPERATION BEGAN:

C. NATURE OF BUSINESS: Retail Wholesale Retail Manufacturing* Service* Trade Construction Fabricating* Amusement
 Other: _____ * EXPLAIN METHODS USED ON REVERSE SIDE.

PLEASE COMPLETE PROPER SECTION

MERCANTILE TAX	GROSS VOLUME OF BUSINESS	TAX RATE	AMOUNT OF TAX DUE
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WHOLESALE BUSINESS: 2. TAX	X	.00100	
LICENSE (FOR EACH PLACE OF BUSINESS)	PER YEAR	\$ 10.00	
TOTAL TAX DUE (Total of 1 and 2) →			
PENALTY .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT			
INTEREST .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT			
3. TOTAL MERCANTILE PAYMENT DUE →			
BUSINESS PRIVILEGE TAX	GROSS VOLUME OF BUSINESS	TAX RATE	AMOUNT OF TAX DUE
*SERVICE: 4. TAX	X	.00150	
LICENSE (FOR EACH PLACE OF BUSINESS)		N/A	
RENTALS: 5. TAX	X	.00150	
LICENSE (FOR EACH PLACE OF BUSINESS)		N/A	
TOTAL TAX DUE (Total of 4 and 5) →			
PENALTY .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT			
INTEREST .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT			
6. TOTAL BUSINESS PRIVILEGE PAYMENT DUE →			
TOTAL TAX DUE			

3RD QTR - 2016

JULY 1 THRU SEPTEMBER 30

DUE DATE OCTOBER 15, 2016

AFFIRMATION: I hereby certify under penalties provided by law that all statements made herein and/or in any supporting schedule or exhibit are to the best of my knowledge and belief true, correct and complete. If this return is prepared by a person other than the taxpayer, this declaration is based on all the information of which preparer has any knowledge.

Signature (X): _____ Date: _____

Signature of preparer (if other than taxpayer) _____ Date: _____

Name: _____ Title: _____ Phone: _____
Type of print

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412-931-1995

2016

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OWNERSHIP
BUSINESS NAME AND ADDRESS:

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ACCOUNT NO: _____ RECEIVED BY: _____
LICENSE NO. ISSUED: _____ Check Money Order

INDICATE TYPE OF BUSINESS: New Itinerant Seasonal
 Transient Established

A. ACCOUNT NUMBER:

INDICATE INCOME BASE: Estimated Business Actual Business

B. DATE LOCAL OPERATION BEGAN:

C. NATURE OF BUSINESS: Retail Wholesale Retail Manufacturing* Service* Trade Construction Fabricating* Amusement
 Other: _____ * EXPLAIN METHODS USED ON REVERSE SIDE.

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INTEREST .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT			
3. TOTAL MERCANTILE PAYMENT DUE →			
BUSINESS PRIVILEGE TAX	GROSS VOLUME OF BUSINESS	TAX RATE	AMOUNT OF TAX DUE
*SERVICE: 4. TAX	X	.00150	
LICENSE (FOR EACH PLACE OF BUSINESS)		N/A	
RENTALS: 5. TAX	X	.00150	
LICENSE (FOR EACH PLACE OF BUSINESS)		N/A	
TOTAL TAX DUE (Total of 4 and 5) →			
PENALTY .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT			
INTEREST .5% (.005) OF TAX DUE FOR EACH MONTH OR FRACTIONAL MONTH DELINQUENT			
6. TOTAL BUSINESS PRIVILEGE PAYMENT DUE →			
TOTAL TAX DUE			

4TH QTR - 2016

OCTOBER 1 THRU DECEMBER 31

DUE DATE JANUARY 15, 2017

AFFIRMATION: I hereby certify under penalties provided by law that all statements made herein and/or in any supporting schedule or exhibit are to the best of my knowledge and belief true, correct and complete. If this return is prepared by a person other than the taxpayer, this declaration is based on all the information of which preparer has any knowledge.

Signature (X): _____ Date: _____

Signature of preparer (if other than taxpayer) _____ Date: _____

Name: _____ Title: _____ Phone: _____
Type of print

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