

ENTER YEAR: _____
**WEST MIFFLIN AREA SCHOOL DISTRICT
 AND BOROUGH OF WEST MIFFLIN
 ESTIMATED QUARTERLY MERCANTILE TAX**

Business Name: _____ Federal Tax ID No: _____
 Owner(s) Name(s): _____ Nature of Business: _____
 Tax Mailing Address: _____ Phone Number: _____
 _____ Date Operation Began in District: _____

Type of Business Individual Partnership Corporation Non-Profit Organization
 (Check each that applies)

PLEASE SELECT QUARTERLY REPORT PERIOD:

- January through March- -----Due April 30
 April through June ----- Due July 31
 July through September-----Due October 31
 October through December----- Due January 31

TYPE OF BUSINESS	A = TOTAL GROSS VOLUME	B = EXEMPTIONS	C = EXCLUSIONS	D = TAXABLE VOLUME A - (B + C)	E = TAX RATE	F = TOTAL AMOUNT DUE (D x E)
WHOLESALE VENDOR:					.001	
RETAIL VENDOR:					.0015	
RESTAURANT:					.0015	
TOTAL TAX DUE						
PENALTY AND INTEREST 1½ % PER MONTH AFTER DUE DATE						
TOTAL PAYMENT						

EXEMPTIONS MAY INCLUDE:

1. Non-profit corporations and associations organized for religious, charitable or educational purposes.
2. Service trades such as barbers, laundries, and cleaning and dyeing establishments, except to the extent that a part of their business may consist of the sale of goods, wares and merchandise.
3. Receipts from shipment of goods moving in Interstate Commerce.
4. Any mechanic who keeps a store or warehouse at his place of manufacture or workshop in which he sells only his own manufactured articles.
5. Any person vending or disposing of articles of his own growth, produce or manufacture.
6. Beer Distributor (BEER ONLY).

EXCLUSIONS MAY INCLUDE:

1. Sales returns and allowances for damaged or defective goods, provided such items have been included in gross sales.
2. Trade discounts, *i.e.* discounts deducted from the face of the bill as a medium of adjusting the list price.
3. Federal and State Excise taxes may be excluded from the gross volume of business, provided such taxes are separately stated on the evidence of charge or sale.
 - a) Federal Tax on admissions and dues.
 - b) Federal Retailers Excise Tax on jewelry, furs, and fur articles, toilet preparations and luggage.
 - c) Pennsylvania Liquid Fuels Tax (Gasoline Only).
 - d) Pennsylvania Sales Tax (Retail Only).

CERTIFICATION

I declare under the penalties of perjury that this return (including any accompanying schedule(s) and statement(s)) has been examined by me and to the best of my knowledge and belief is a true and correct return.

 Signature of Person Other Than Taxpayer Preparing Return Date Signature of Taxpayer

Please make check payable and remit to:
Legal Tax Service Inc.
PO Box 10060
Pittsburgh, PA 15236-6060
Phone: (412) 464-9997 Fax: (412) 464-9970
 Office Hours: 8:30 A.M. to 4:30 P.M. / Monday through Friday
 Download Forms @ legaltaxservice.com