TOWN OF MCCANDLESS

BUSINESS PRIVILEGE TAX RETURN

FOR LICENSE YEAR 2015

(BASED ON GROSS RECEIPTS FROM THE 2014 CALENDAR YEAR)

DUE DATE: MAY 15, 2015

CORPORATE NAME AND ADDRESS	LOCAL BUSINESS NAME AND ADDRESS

IF NAME OR ADDRESS ABOVE ARE INCORRECT, PLEASE MAKE CORRECTION.

PLEASE READ AND FOLLOW THE INSTRUCTIONS ON THE BACK OF THIS FORM.

1. **Gross Receipts** (PLEASE SEE INSTRUCTIONS AND ATTACH REQUIRED DOCUMENTATION)		1. $
2. **Less: Allowable Deductions**		
A. Resale of items taken as trade or payment (**Attach Documentation**)	A. $	
B. Refunds, credits or allowances (from Federal return)	B.	
C. Commissions paid by a broker to another broker (**Attach Documentation**)	C.	
D. Bad debts (from Federal return)	D.	Add A + B + C + D 2.
3. **Less: Allowable Exclusions and Exemptions** (Please see instructions. Documentation required.)		
A.	A. $	
B.	B.	Add A + B 3.
4. **Less: Receipts Attributable to Another Taxing District** (PLEASE SEE INSTRUCTIONS)		4.
5. **Taxable Gross Receipts** (Line 1 minus Line 2 minus Line 3 minus Line 4)		5.
6. **Tax Liability** (Line 5 times 0.001)		6.
7. **Less: Credit for Taxes Paid to Other Taxing Authorities** (PLEASE SEE INSTRUCTIONS)		7.
8. **Tax Due With This Return** (Line 6 minus Line 7). No tax due if less than $5.00		8.
9. **Penalty Due** (Line 8 times .5% for each calendar month or portion thereof after the due date above)		9.
10. **Interest Due** (Line 8 times .5% for each calendar month or portion thereof after the due date)		10.
11. **Total Due With This Return** (Line 8 plus Line 9 plus Line 10)		11.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE AND CORRECT.	
Signature	Title
Printed Name	Phone No.
Federal Identification No. or Social Security Number	Date

Make Check Payable

and Mail to:

TOWN OF MCCANDLESS

9955 Grubbs Road Wexford, PA 15090-9644

TOWN OF MCCANDLESS
INSTRUCTIONS FOR COMPLETION OF BUSINESS PRIVILEGE TAX RETURN

GENERAL INFORMATION

The Town of McCandless Business Privilege Tax is a tax on the gross receipts, less certain allowable deductions and exclusions, generated by any business that has an established location, or situs, in the Town. The tax rate is 0.1 mils (0.001), or $1 of tax on every $1,000 of taxable gross receipts. The tax is based on gross receipts for the prior calendar year. Every business registered with this office receives a license that automatically renews on January 1 of each calendar year. Payment of this tax continues the license through December 31 of the license year. The tax is due on May 15th, or the first business day thereafter if May 15th falls on a weekend or holiday. The tax office will accept returns as timely if postmarked **by the U.S. Postal Service** on or before the due date. All returns postmarked after the due date will be considered late and subject to penalty and interest. Please visit our website at www.townofmccandless.org to get our forms or rules and regulations. **PLEASE NOTE: If you have filed for an extension on your federal income tax return, you must submit a copy of the extension request to this office along with an estimated payment by the May 15th deadline. Failure to make a timely estimated payment may result in penalty and interest being charged.**

SPECIFIC INSTRUCTIONS

LINE 1. GROSS RECEIPTS.

1. IF YOU FILE ON A CALENDAR YEAR, please enter the gross receipts amount from Line 1b of your Federal Schedule C, your Federal Form 990-T, 1065 or 1120, and attach a copy of your Federal Forms (including Schedule E or Form 8825 if you have rental income).

2. IF YOU FILE ON A FISCAL YEAR OTHER THAN A CALENDAR YEAR, please enter the actual gross receipts for the period January 1 through December 31 of the prior calendar year, and attach a copy of your Federal Return for the fiscal year that ended in the prior calendar year.

LINE 2. ALLOWABLE DEDUCTIONS. Please enter the amounts from your Federal return for items B and D. Attach a schedule detailing the transactions included in items A and C, if applicable. **DOCUMENTATION MUST BE ATTACHED TO RECEIVE THE DEDUCTION**.

LINE 3. ALLOWABLE EXCLUSIONS AND EXEMPTIONS. Please see Section 207 of the Business Privilege Tax Rules and Regulations. Enter the Subsection Letter (i.e. A, B) of Section 207 and the dollar amount for any that are applicable to your business. Attach schedules detailing any transactions included on this Line. **DOCUMENTATION MUST BE ATTACHED TO RECEIVE THE EXCLUSIONS AND EXEMPTIONS**.

LINE 4. RECEIPTS ATTRIBUTABLE TO ANOTHER TAXING DISTRICT. Generally, gross receipts are deemed to be taxable in the Town of McCandless if situs has been established in the Town, regardless of where the product is shipped or the sale takes place. Please see Section 206, Subsection B to determine whether you may have receipts attributable to another taxing district. Attach schedules, including proof of payment of the business privilege tax to another municipality if applicable, detailing any transactions included on this Line. **DOCUMENTATION MUST BE ATTACHED TO RECEIVE THIS DEDUCTION**.

LINE 5. TAXABLE GROSS RECEIPTS. Please enter Line 1 minus Line 2 minus Line 3 minus Line 4.

LINE 6. TAX LIABILITY. Please multiply Line 5 times 0.001.

LINE 7. CREDIT FOR TAXES PAID TO OTHER TAXING AUTHORITIES. If you had gross receipts that were considered taxable by the Town of McCandless, but were also taxed by another municipality, please attach a copy of your return for the other municipality and enter the tax paid to that municipality, provided that your total credit cannot exceed 0.001 of the gross receipts taxed by that municipality. Please see Section 208 for treatment of Interstate Commerce. **DOCUMENTATION MUST BE ATTACHED TO RECEIVE THE CREDIT**.

LINE 8. TAX DUE WITH THIS RETURN. Please enter Line 6 minus Line 7. No tax is due if this amount is less than $5.00.

LINE 9. PENALTY DUE. Please multiply Line 8 times .5% for each calendar month or portion of calendar month that your payment is late if you paid after the due date.

LINE 10. INTEREST DUE. Please multiply Line 8 times .5% for each calendar month or portion of a calendar month that your payment is late if you paid after the due date.

LINE 11. TOTAL DUE WITH THIS RETURN. Please add Line 8 plus Line 9 plus Line 10 and enter here.

THIS RETURN MUST BE SIGNED AND DATED, AND MUST INCLUDE ALL REQUIRED DOCUMENTATION, TO BE CONSIDERED VALID.