CITY OF HARRISBURG AND HARRISBURG SCHOOL DISTRICT
BUSINESS PRIVILEGE/MERCANTILE TAX RETURN
FOR YEAR

YOUR TAX IS BASED ON GROSS RECEIPTS FROM: JAN 1st, to DEC 31st,

Please complete or correct any of the information that is blank or inaccurate.

PLEASE COMPLETE BY PROVIDING REQUESTED INFORMATION:

HAVE YOU TERMINATED YOUR BUSINESS? YES ☐ NO ☐

DATE OF TERMINATION: _____

CHECK IF YOU NO LONGER CONDUCT BUSINESS IN HBG ☐

IF YOU SOLD YOUR BUSINESS (OR ASSETS UPON LIQUIDATION) INSERT DATE SOLD & PURCHASER'S NAME & ADDRESS BELOW):

_____

_____

↑ ENTER YOUR FEDERAL IDENTIFICATION ↑
NUMBER IF SPACE ABOVE IS BLANK

CITY OF HARRISBURG BUSINESS PRIVILEGE/MERCANTILE TAX

PART A – YOUR TAX CLASSIFICATION IS SHOWN BY "X" BELOW			GROSS RECEIPTS	MULTIPLY BY RATE	AMOUNT DUE
1.		Wholesale		.0005	
2.		Retail		.00075	
3.		Business Privilege		.0020	
4. SEE REVERSE FOR EXPLANATION OF TAX TYPE & PENALTY			TOTAL OF LINES 1 THRU 3 ▸▸	PART A TOTAL ▸▸	

PART B – LICENSE FEE FOR YEAR	QUANTITY	MULTIPLY BY RATE	AMOUNT DUE
5. TOTAL NUMBER OF JUKE BOXES		$10.00 ea.	
6. TOTAL NUMBER OF VENDING MACHINES, i.e., SODA, CANDY, CIGARETTES, ETC.		$25.00 ea.	
7. TOTAL NUMBER OF MECHANICAL DEVICES i.e., VIDEO GAMES, POOL TABLES, PINBALL GAMES, GAMING TABLES AND DEVICES NOT PROHIBITED BY LAW.		$50.00 ea.	
8. TOTAL NUMBER OF VEHICLES TRANSPORTING PASSENGERS OR PROPERTY FOR HIRE WITHIN THE CITY LIMITS, OR FROM THE CITY TO POINTS WITHIN A 10 MI. RADIUS OF THE CITY AT ANY TIME DURING THE YEAR ENDING DECEMBER 31ST		$10.00 ea.	
9. TOTAL LICENSE CODE TAX	▸▸ TOTAL OF LINES 5 THRU 8 ▸▸	PART B TOTAL ▸▸	
10. TOTAL PART A AND PART B	▸▸ TOTAL OF LINES 4 & 9 ▸▸	TOTAL TAX DUE ▸▸	
11. PENALTY OF 10 % OF LINE 10	▸▸ DUE IF NOT PAID BY APRIL 15th,	▸▸	
12. INTEREST OF .33 % PER MONTH OF LINE 10	▸▸	30 DAYS AFTER DUE DATE ▸▸	
13. TOTAL AMOUNT DUE CITY OF HARRISBURG	▸▸	ADD LINES 10, 11, & 12 ▸▸	

SCHOOL DISTRICT OF HARRISBURG BUSINESS PRIVILEGE/MERCANTILE TAX

PART C – YOUR TAX CLASSIFICATION IS SHOWN BY "X" BELOW			COPY GROSS RECEIPT FIGURES FROM PART A	MULTIPLY BY RATE	AMOUNT DUE
14.		Wholesale		.0005	
15.		Retail		.00075	
16.		Business Privilege		.0010	
17. SEE REVERSE FOR EXPLANATION OF TAX TYPE & PENALTY			TOTAL OF LINES 14 THRU 16 ▸▸	PART C TOTAL ▸▸	
18. PENALTY OF 10 % OF LINE 17			▸▸ DUE IF NOT PAID BY APRIL 15th	▸▸	
19. INTEREST OF .33 % PER MONTH OF LINE 17			▸▸	30 DAYS AFTER DUE DATE ▸▸	
20. TOTAL AMOUNT DUE HARRISBURG SCHOOL DISTRICT			▸▸	ADD LINES 17, 18, AND 19 ▸▸	
21. GRAND TOTAL AMOUNT DUE WITH THIS RETURN – PAYABLE TO "CITY TREASURER				ADD LINES 13 AND 20 ▸▸	

I DECLARE UNDER PENALTY OF PERJURY THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT & COMPLETE RETURN.

SIGNATURE OF TAXPAYER	TITLE (OWNER, PARTNER, ETC)	AREA CODE - PHONE NUMBER
SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER	PRINT NAME OF PREPARER IF OTHER THAN TAXPAYER	DATE

Make Check(s) Payable to: **City Treasurer**

Mail Check(s) to:

Tax & Enforcement Office
Martin Luther King City Gov't Center
10 N 2nd St, Suite 305-A
Harrisburg, PA 17101-1680
717-255-6513 (Office) 717-255-6509 (FAX)

ATTACH A COPY OF YOUR FEDERAL SCHEDULE "C" FORM 1065 OR 1120

OFFICE COPY

CITY OF HARRISBURG AND HARRISBURG SCHOOL DISTRICT
BUSINESS PRIVILEGE AND MERCANTILE TAX

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of the Business Privilege and Mercantile Tax by calling the Tax & Enforcement Administrator at (717) 255-6513, weekdays during the hours of 8:00 AM to 4:30 PM.
You may request a copy in person, by telephone, or by sending a request in writing, to the address listed on the front of this tax form.

Tax Type – The proper category for reporting your gross receipts as indicated on the reverse side of this form.

Wholesale – Sales made by persons engaged, as owner or agent, in the business of selling to or exchanging with another person, goods for the purpose of resale by the person acquiring the goods sold or exchanged.

Retail Sales – Sales made by persons engaged as owner or agent, in the business of selling to or exchanging with another person, goods for cash, barter or consideration, or on assumption that the purchase of such goods has acquired the same for ultimate consumption or use and not for resale.

Business Privilege – Any profession, vocation or commercial activity for which compensation or commission is collected inclusive of receipts generated from rentals, storage videos, repairs, construction, unearned income, capital gains, interest, etc.

Combined – Tax type may be any combination of the above. Report your gross receipts under the indicated categories on this form.

Business The carrying on or exercising of any trade, profession, or other commercial activity. Employment for a wage or salary is not a business.

1. Those taxpayers having their principal place of business within the City of Harrisburg, business shall include all activities carried on within the City of Harrisburg as well as those carried on outside the City of Harrisburg.

2. Those taxpayers having their principal place of business outside the City of Harrisburg, business shall include all activities carried on within the City during the tax year.

3. A person who engages in a taxable activity in the City is subject to this tax whether or not he/she has a permanent place of business within the City of Harrisburg.

Exemptions

1. Persons employed for a wage or salary, qualified non-profit corporations or associations, organizations for religious. charitable, or educational purposes, agencies of the United States or the Commonwealth of Pennsylvania and the business of any political subdivision.

2. Utilities whose rates are regulated by the Pennsylvania Public Utility Commission (PUC).

3. Landlords and Rental Properties – no tax shall be assessed on the gross receipts received as rent for a residential property by a landlord or his agent.

4. Production or manufacturing operations.

5. Liquor and Malt Beverage sales as regulated by the Liquor Control Board (LCB).

Note – We mail tax forms to all identified taxpayers at their last known address. The requirement to pay the tax and pay it timely does not hinge on whether a taxpayer received the tax form. Therefore, if you do not receive a tax return in January, please call the Tax and Enforcement Office at (717) 255-6513 and we will investigate the problem and correct it.

The U.S. Postal Service postmark is the only proof of timely filing accepted.

If you file for an extension with the IRS, you are required to submit a copy of the extension, along with the return and an estimated tax payment by April 15th of the current year.

Phone Inquiries – (717) 255-6513 Fax Number – (717) 255-6509
Penalty Amount is 10% of tax due after April 15th,
Interest is due 30 days after due date & calculated per month on the tax due.
FILING OF RETURN: THIS TAX RETURN MUST BE FILED WHETHER OR NOT A TAX IS DUE. FAILURE TO FILE A RETURN MAY SUBJECT YOU TO PROSECUTION.