CALENDAR YEAR: _____ **ACCOUNT NO.:** WKM

WHITAKER FOR WEST MIFFLIN AREA SCHOOL DISTRICT

FINAL MERCANTILE TAX RETURN

This return is due on or before APRIL 15 and is for the previous year January 1 through December 31

Business Name: _____ Doing Business As: _____

Business Address: _____ Physical Address: _____

_____ _____

Contact Name: _____ Contact Number: _____

Federal Tax ID: _____ Email address: _____

TYPE OF SALES	A TOTAL GROSS VOLUME	B EXEMPTIONS *	C EXCLUSIONS *	D TAXABLE VOLUME A - (B + C)	E TAX RATE	F TOTAL AMOUNT DUE D x E
RETAIL:					0.00075	
RESTAURANT:					0.00075	
WHOLESALE:					0.0005	

G	NET TAX DUE	
H	CREDIT FROM PREVIOUS YEAR	
I	AMOUNT PAID ON ESTIMATE VIA QUARTERLY FORMS	
J	NET TAX DUE (G - H - I)	
K	PENALTY & INTEREST FOR LATE PAYMENT (J x 1.5% per month after due date)	
L	TOTAL AMOUNT DUE	
M	**AMOUNT ENCLOSED**	

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 Tax Preparer | Date | Signature of Taxpayer | Date

Please make check payable and remit to:

Legal Tax Service Inc.
PO Box 10060
Pittsburgh, PA 15236-6060

You must provide detail of your exemptions and exclusions on a separate sheet of paper.

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 person vending or disposing of articles of his own growth, produce, or manufacture.
5. 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.
4. Federal Tax on admissions and dues.
5. Federal Retailers Excise Tax on jewelry, furs, and fur articles, toilet preparations, and luggage.
6. Pennsylvania Liquid Fuels Tax.
7. Pennsylvania Sales Tax.

Legal Tax Service, Inc. is the appointed collector of this tax and is authorized by law to examine the books, papers, and records of any taxpayer to verify the accuracy of all tax forms and to ascertain the tax due. Therefore, every taxpayer is directed and required by law to give Legal Tax Service, Inc. the means, facilities, and opportunity for such examination and investigation.

Please note that in addition to the final form, we require that QUARTERLY forms be filed every three months.

We also ask that you please call us prior to, or shortly after, your business closes so that we may get your accounts squared away.

Please call with any questions or concerns. We are open Monday through Friday 8:30 to 4:30. You may reach the business tax department at 412-464-9997, option 6. Additional forms can be downloaded from our website: legaltaxservice.com.