

BOROUGH OF IRWIN

PAID: _____

CHECK # _____

DATE: _____

424 MAIN STREET
IRWIN, PA 15642
724-864-3100

LICENSE NUMBER _____

DUE DATE: _____

20__ ANNUAL BUSINESS PRIVILEGE TAX RETURN

CONFIDENTIAL

THIS RETURN, ACCOMPANIED BY YOUR PAYMENT
IN FULL MUST BE FILED IN THE TAX OFFICE ON OR
BEFORE THE DUE DATE SHOWN ABOVE.

DATE BUSINESS BEGAN IN IRWIN _____

DATE BUSINESS TERMINATED IN IRWIN _____

MAKE CHECKS PAYABLE TO: **IRWIN BOROUGH**

GENERAL INSTRUCTIONS APPEAR ON THE REVERSE SIDE.

IF PAID BY MAIL AND A RECEIPT IS REQUIRED, SEND A STAMPED SELF-ADDRESSED ENVELOPE

****FOR TAX YEAR 20__**

ENCLOSE A COPY OF YOUR FEDERAL INCOME TAX RETURN TO VERIFY THE GROSS VOLUME OF BUSINESS AS REPORTED ON LINE 1

COMPUTATION OF TAX

1. ACTUAL GROSS VOLUME OF BUSINESS	\$ _____	1.
2. PLUS OTHER TAXABLE TRANSACTIONS	+ _____	2.
3. LESS ALLOWABLE EXEMPTIONS AND EXCLUSIONS	- \$5,000.00	3.
4. TAXABLE VOLUME OF BUSINESS (Sum of Lines 1 and 2 less Line 3.)	_____	4.
5. BUSINESS PRIVILEGE TAX DUE (line 4 x .001)	_____	5.
6. PENALTY (Add 10% of Line 5 if paid after the due date shown above)	+ _____	6.
7. INTEREST (Add 1% of Line 5 for each month or part thereof during which the tax remains unpaid after the due date shown above)	+ _____	7.
8. PREVIOUS BALANCE	+ _____	8.
9. TOTAL AMOUNT DUE (Sum of Lines 5, 6, 7 and 8)	\$ _____	9.

I DECLARE UNDER THE PENALTIES PROVIDED BY LAW THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY
KNOWLEDGE IS TRUE AND CORRECT.

AUTHORIZED SIGNATURE

PRINT NAME

DATE

TITLE (OWNER/PREPARER)

PHONE NUMBER

INSTRUCTIONS FOR COMPLETING THIS RETURN

These instructions are provided to help you complete the Business Privilege Tax Return. A Return must be filed by every person conducting or engaging in business activities with Irwin Borough during the tax year. A Business Tax booklet is available upon request.

FOLLOW THESE STEPS IN COMPLETING YOUR RETURN

- (1) Verify the business information (name, license #, mailing address, business location, etc.) that is printed on the Return; make any necessary corrections.
- (2) Compute your gross volume of business and enter on Line 1; enter any additional taxable transactions on Line 2. There is an automatic deduction of \$5,000 on the gross volume of business as shown on line 3. Attach a copy of the IRS Form or Schedule to substantiate the amounts reported. The gross volume is computed as follows:
 - **IF YOU WERE IN BUSINESS DURING THE ENTIRE PRIOR CALENDAR YEAR**, your gross volume of business is equal to the actual gross amount of business (gross receipts) transacted during the entire prior calendar year.
 - **IF YOU STARTED BUSINESS IN IRWIN DURING THE PRIOR CALENDAR YEAR**, your gross volume of business is equal to the monthly average of the actual gross receipts transacted during the prior calendar year, multiplied by 12.
 - **IF YOU STARTED BUSINESS DURING THE CURRENT TAX YEAR BUT PRIOR TO OCTOBER 1**, your estimated gross volume of business is equal to the monthly average of the actual gross amount which you transacted during your first 3 months, multiplied by the number of months you were in business during the current tax year.
 - **IF YOU STARTED BUSINESS DURING THE CURRENT TAX YEAR BUT ON OR AFTER OCTOBER 1**, your gross volume of business is equal to the actual gross amount of business which you transacted during the current tax year. Attach a statement of the actual gross amount of business which you transacted during the current tax year in lieu of a Federal Tax Return.
 - **IF YOU CONDUCT OR ENGAGE IN A BUSINESS WHICH IS TEMPORARY, SEASONAL OR ITINERANT BY NATURE**, your gross volume of business will be computed by a method determined by the Tax Administrator. Please contact the Irwin Borough Tax Office for further information if your business falls into these categories.
- (3) If you conducted or engaged in business activities which resulted in taxable gross receipts not otherwise reported on Line 1, enter the amount of these transactions on Line 2. Attach a statement showing the nature and amount of such additions.
- (4) Compute the taxable volume of business by adding Lines 1 and 2 and subtracting Line 3. Enter this amount on Line 4.
- (5) Multiply the amount on Line 4 by the tax rate of .001 and enter this amount on Line 5.
- (6) If your Return is filed after the due date specified, applicable penalty and interest charges must be added. Compute the penalty due by multiplying the amount shown on Line 5 by 10% and enter this amount on Line 6. Compute the interest due by multiplying the amount shown on Line 5 by 1% for each month or part thereof during which the tax remains unpaid and enter this amount on Line 7.
- (7) Compute the total amount due by adding Lines 5, 6 and 7 and enter this amount on Line 8. If your Return shows a balance due of \$1.00 or more, it must be paid in full.