

City of Butler, Pennsylvania
Mercantile Tax License and Business Privilege Tax Return

Return this copy to:

Berkheimer Tax Administrator
325-A N. Pottstown Pike
Exton PA 19341

For Year:

Based on:

Gross Receipts

ALL BUSINESSES MUST PROVIDE SUPPORTING SCHEDULES AND/OR DOCUMENTATION USED TO ARRIVE AT THE FIGURES THEY ARE FILING ON.

Name &
Address

A. If business commenced after January 1st of previous calendar year, indicate starting date _____ and multiply your first full months gross volume of business \$ _____ times 12 \$ _____

B. If business commenced after January 1st of the current year, indicate starting date _____ and multiply your first full months gross volume of business \$ _____ by the number of months remaining in the year \$ _____

LINE		Gross Receipts	Tax Rate	Tax	LINE
1	Mercantile Wholesale Tax	\$ _____	x 0.001	=\$ _____	1
2	Mercantile Retail Tax	\$ _____	x 0.0015	=\$ _____	2
3	Business Privilege Tax	\$ _____	x 0.007	=\$ _____	3
	a. Check One <input type="checkbox"/> service		<input type="checkbox"/> rental		
4	License Fee (Wholesale)			=\$ _____	4
5	License Fee (Retail)			=\$ _____	5
6	License Fee (Service)			=\$ _____	6
7	Total of Tax Due (by June 1)	<i>add lines 1+2+3+4+5+6+</i>		=\$ _____	7
8	Penalty	<i>Tax Due (Line 7) x .005 X _____ no. of months past due</i>		=\$ _____	8
9	Interest	<i>Tax Due (Line 7) x .005 X _____ no. of months past due</i>		=\$ _____	9
10	Total of Tax Due (Past June 1)		<i>add lines 7+ 8 + 9</i>	=\$ _____	10

MAKE CHECKS PAYABLE TO HAB/BPT

CURRENT YEAR OCCUPATIONAL PRIVILEGE TAX PAID TO THE CITY OF BUTLER MAY BE DEDUCTED FROM LINE 3 ONLY. CORPORATIONS ARE EXCLUDED FROM THIS DEDUCTION. MAXIMUM ANNUAL TAXABLE GROSS RECEIPTS \$7,200,000.00.

Type of Business

- Individual
 Partnership
 Corporation

X

Signature

Title

Phone

Date

Nature of Business

Name & Address of Leasing Agent, if renting

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Berkheimer at 810-363-7214, during the hours of 9:00 AM through 4:30 PM, Monday through Friday. If Berkheimer is not the appointed tax hearing officer in your taxing district, you must contact your taxing district about the proper procedures and forms necessary to file an appeal.

City of Butler, Pennsylvania
Mercantile Tax License and Business Privilege Tax Return

DIRECTIONS TO COMPLETE THE RETURN

- Line 1: Place the amount of your sales from any Wholesale Sales transaction from your city business and then multiply the gross amount by the tax rate and place that amount in the tax column. Report at GROSS amount.
- Line 2: Place the amount of your sales from any Retail Sales transaction from your city business and then multiply the "gross amount" by the tax rate and place that amount in the tax column. Report at GROSS amount.
- Line 3:
Place the amount of your Service Revenue provided by a business with an office in the city of Butler or any business transaction that occurred in the city of Butler. This is also the tax that landlords pay on their rental property's gross revenue.
- Line 4: This is the License Fee to conduct a Wholesale business in the city of Butler. Refer to chart below.
- Line 5: This is the License Fee to conduct a Retail business in the city of Butler. Refer to chart below.
- Line 6: This is the License Fee to conduct a Service business in the city of Butler. Refer to chart below. (not landlords)
- NOTE: License fees (4, 5, 6) shall not exceed \$100 total**
- Line 7: Add Lines 1 through 6 Total tax due by June 1st. If paid by June 1st; STOP HERE
- Line 8: Penalty amount if paid after June 1st. The Penalty rate is 5%
- Line 9: Interest amount if paid after June 1st. The Interest rate is 5%
- Line 10: Add Lines 7 through 9. Total tax due if paid after June 1st.

Wholesale	
Gross Annual Volume	
\$400,001 and above	\$ 100
\$300,001 - \$400,000	\$ 85
\$200,001 - \$300,000	\$ 75
\$100,001 - \$200,000	\$ 65
\$90,001 - \$100,000	\$ 55
\$80,001 - \$90,000	\$ 50
\$70,001 - \$80,000	\$ 45
\$60,001 - \$70,000	\$ 40
\$50,001 - \$60,000	\$ 35
\$25,001 - \$50,000	\$ 30
\$15,001 - \$25,000	\$ 20
less than \$15,000	\$ 5

Retail	
Gross Annual Volume	
\$200,001 and above	\$ 100
\$150,001 - \$200,000	\$ 90
\$100,001 - \$150,000	\$ 80
\$75,001 - \$100,000	\$ 75
\$70,001 - \$75,000	\$ 70
\$60,001 - \$70,000	\$ 60
\$50,001 - \$60,000	\$ 50
\$40,001 - \$50,000	\$ 40
\$30,001 - \$40,000	\$ 30
\$20,001 - \$30,000	\$ 20
\$10,001 - \$20,000	\$ 10
less than \$10,000	\$ 5

Service	
Annual Contracts	
\$350,001 and above	\$ 100
\$300,001 - \$350,000	\$ 90
\$250,001 - \$300,000	\$ 80
\$200,001 - \$250,000	\$ 70
\$150,001 - \$200,000	\$ 60
\$100,001 - \$150,000	\$ 50
\$50,001 - \$100,000	\$ 40
\$25,001 - \$50,000	\$ 30
less than \$25,000	\$ 25

This form does not constitute or explain in complete detail the City Ordinance that enable the City to enact such a tax. If you have any questions about your return please contact Berkheimer Associates at 610-363-7214 or 800-360-7214.