

READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM

2017
CITY OF BETHLEHEM &
BETHLEHEM AREA SCHOOL
DISTRICT

OFFICIAL USE ONLY

BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN
 FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2017
VOLUME OF BUSINESS: JANUARY 1, 2017 THROUGH DECEMBER 31, 2017
LICENSE FEE PERIOD: MAY 1, 2018 THROUGH APRIL 30, 2019
Due Date May 7, 2018

DATE REC'D _____ AMT REC'D _____
 CHECK NO _____ BATCH NO _____

BUSINESS ACCOUNT NUMBER:

EIN/SSN:

BUSINESS LOCATION:

DID YOU TERMINATE / MOVE THIS BUSINESS

IF MOVED, WHERE?

YES NO MOVED DATE:

NON-PROFIT MANUFACTURER

ENTER WHOLE DOLLAR AMOUNTS ONLY

A return must be filed even if you have no gross receipts

DOLLARS

**NO
CENTS**

1. Sales or Gross Receipts (January 2017 to December 2017 only)
2. Exclusions (Must attach written proof)
3. Taxable Gross Receipts (Line 1 Less Line 2)

1.	00
2.	00
3.	00

FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2017	RECEIPTS FROM LINE ABOVE	TAX COMPUTATIONS
4. Wholesale	4. _____ x .001	4. _____ 00
5. Retail	5. _____ x .0015	5. _____ 00
6. Service	6. _____ x .0015	6. _____ 00
7. Rental / Other Income	7. _____ x .0015	7. _____ 00
8. Total (add Lines 4, 5, 6, & 7)	8. _____	8. _____ 00
9. Deduct amount already paid on Musikfest, Celticfest, Christkindlmarket, or other special events (see back of form)		9. _____ 00
10. Total Tax Due, or Credit (Line 8 Less Line 9)		10. _____ 00
ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2018		
11. Estimated Tax		11. N/A 00
TOTAL TAX DUE IF PAID BY MAY 7, 2018		
12. Add Line 10 and Line 11		12. _____ 00
PENALTY AND INTEREST IF TAX PAID AFTER MAY 7, 2018		
13. Add: 10% Penalty if paid after May 7, 2018 (multiply Line 12 x 10%)		13. _____ 00
14. Add: 1% Penalty per month or part thereof (multiply Line 12 x 1% x No. of months)		14. _____ 00
15. TOTAL TAX, PENALTY AND INTEREST (Add Lines 12,13, & 14)		15. _____ 00
LICENSE FEE		
16. 2018 Annual License Fee or Non-Profit Admin Fee (separate License for each location, \$25 per location) (Exemption for HIC License, provide HIC # _____ and Expiration Date _____)		16. 25 x _____ = 00
17. Total Amount Due (Add Lines 15 & 16)		17. _____ 00

Any Work Papers containing calculations used to determine Gross Receipts and copies of Federal Returns shall be attached to this return. Tax return will not be considered complete unless such documents are attached.

Make Check Payable to: **CITY OF BETHLEHEM**

Mail Return and Payment to: **TRI-STATE FINANCIAL GROUP**

SEND ORIGINAL WITH PAYMENT - MAKE A COPY FOR YOUR RECORDS

PO BOX 38

I declare under penalty of law that all statements made here and/or in supporting schedules are true, correct and complete to the best of my knowledge and belief.

**BRIDGEPORT, PA 19405
610-270-9520**

Print Name	Telephone Number
Signature	Date
Signature of Person Preparing Return (if other than taxpayer)	Date
Address of Preparer	Telephone Number

"As required by Pennsylvania law, Bethlehem City will provide upon request a disclosure statement explaining to the taxpayer their rights in certain tax proceedings involving the City."

FORM MUST BE PREPARED IN ITS ENTIRETY, SIGNED AND DATED. IF NOT THE FORM WILL BE RETURNED AND PENALTY AND INTEREST ADDED UNTIL COMPLETED FORM IS RECEIVED.

BUSINESS PRIVILEGE AND MERCANTILE TAX:

The City of Bethlehem levies a Business Privilege and Mercantile Tax for the general revenue purposes on the privilege of doing business within the City of Bethlehem.

The rate of tax of the whole or gross volume of business transacted shall be calculated as follows:

- On receipts attributable to the retail sales of merchandise the rate shall be one and one-half mills or one dollar and fifty cents (\$1.50) on every one thousand dollars (\$1,000.00) of gross volume of business.
- On receipts attributable to all other business, except wholesale sales, the rate shall be one and one-half mills or one dollar and fifty cents (\$1.50) on every thousand (\$1,000.00) of gross volume of business.
- On receipts attributable to wholesale sales of merchandise the rate shall be one mill or one dollar (\$1.00) on every one thousand dollars (\$1,000.00) of gross volume of business.
- Please attach a copy of your Schedule C, Schedule E, 1120, 1120S or 1065 form to the Business Privilege & Mercantile Tax Return.

FOR EXAMPLE The tax on retail sales would be computed as follows:

Gross Receipts = \$ 1,000.00	Tax = \$ 1.50
Gross Receipts = \$ 5,000.00	Tax = \$ 7.50
Gross Receipts = \$ 10,000.00	Tax = \$ 15.00
Gross Receipts = \$ 100,000.00	Tax = \$ 150.00

TAX PAID ON MUSIKFEST, CELTICFEST, CHRISTKINDLMARKT OR OTHER EVENTS:

- If your business does not separate the gross receipts from festivals, fairs or “special events” from the gross receipts collected by your principal place of business within the City of Bethlehem, please use this section to claim credit for tax paid at the conclusion of the festivals, fairs or “special events” you have attended. **NOTE: These amounts will be checked and verified – Please be accurate when claiming credit for tax already paid.**
- Please itemize below the Business Privilege & Mercantile Tax from “special events” that you have already paid during the tax year for which you are filing this return (DO NOT INCLUDE LICENSE FEES):

Total Musikfest Business Privilege/Mercantile Tax paid	_____
Total Celticfest Business Privilege/Mercantile Tax paid	_____
Total Christkindlmarkt Business Privilege/Mercantile Tax paid	_____
Other Events – Business Privilege / Mercantile Tax paid	_____

TOTAL TO BE ENTERED ON LINE 9 ON FRONT OF RETURN

EXEMPTIONS FROM THE TAX and/or LICENSE REQUIREMENT:

- Pennsylvania Sales Tax may be excluded from the computation of gross receipts.
- Organizations that meet the tests to qualify as a “purely public charity” are exempted from the tax. However, registrations must be filed with the tax office for business registration purposes. The registration/annual return must be accompanied by the \$25.00 administrative fee. Copies of the five-part test to qualify as a “purely public charity” are available from Tri-State Financial Group.
- Contractors with a Current HIC License will be exempted from paying Bethlehem \$25.00 administrative fee. **Contractors must still pay the gross receipts tax unless gross receipts tax is being paid to home base of operations.**

PLEASE NOTE: Any business that is in default of payment of the tax due shall be refused a license until such tax is paid in full. Failure to make payment may also result in the initiation of collection procedures and criminal prosecution.

If you should have any questions regarding the Business Privilege/Mercantile Tax or Business Privilege License, please do not hesitate to contact Tri-State Financial Group. Our hours of operation are 8:30 am through 4:30 pm, Monday – Friday. Telephone number (610) 270-9520.

If you desire an “Administrators Ruling” on a specific issue regarding the Business Privilege Tax or Business Privilege License please submit all of the facts in writing to:

**Tri-State Financial Group
PO Box 38
Bridgeport, PA 19405**

or by fax 610-270-9522

Tri-State Financial Group has a Disclosure Statement of the City’s and Taxpayer’s Rights and Obligations during audits, appeals, refunds, complaints and enforcement. This disclosure statement is available upon request, free of charge.