

**READ THOROUGHLY BEFORE COMPLETING FORM**

**IF YOU DO NOT HAVE AN ACCOUNT, SUBMIT WITH YOUR RETURN A REGISTRATION FORM. INCOMPLETE FORMS OR MISSING ACCOUNT # MAY BE TREATED AS FAILURE TO FILE RETURN.**

TAX IDENTIFICATION # \_\_\_\_\_ # of employees working in Monroeville \_\_\_\_\_  
 Description of Business Activity \_\_\_\_\_  
 Check one: Business operated as a \_\_\_\_\_ Individual/Proprietor \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation or LLC

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

NAME  
ADDRESS  
CITY / ST / ZIP

Monroeville Location(s) (only if different than above address): \_\_\_\_\_  
 Explain any changes from last year \_\_\_\_\_  
 Name / Address of new owner \_\_\_\_\_  
 If discontinued or sold provide date \_\_\_\_/\_\_\_\_/\_\_\_\_ and forwarding address: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Job Title: \_\_\_\_\_  
 PRINT NAME HERE: \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Phone # \_\_\_\_\_ Email: \_\_\_\_\_ Fax # \_\_\_\_\_

- INSTRUCTIONS:** This return does not contain all disclosures. See [www.monroeville.pa.us](http://www.monroeville.pa.us) for Tax Regulations
- ❖ Line 1 and 2 -Complete and insert Gross Receipts / Volume from Schedule A and B on reverse side of form.  
**Submit a copy of documentation used to obtain amount reported on line 1 and line 2**
  - ❖ Line 6 = 1% per month is a combined rate of interest @ 6% per annum and penalty @ ½% per month
  - ❖ Line 7 = \$25 per location in Monroeville when reporting receipts for only one tax type.  
 \$50 for each location reporting receipts from wholesale and retail activities.  
 When subject to payment of a Retail or Wholesale License, enter zero in the Service license spot.
  - ❖ Checks should be made payable to “Municipality of Monroeville”
  - ❖ Post mark at the post office BY APRIL 15<sup>TH</sup>\* the return with appropriate documentation and payment  
 \* Due Date and tax form is different if business commenced in Monroeville in current year.
  - ❖ Mail to: Business Tax Office 2700 Monroeville Blvd Monroeville, PA 15146-2388

LOCAL LAW DOES NOT PROVIDE FOR AN EXTENSION OF TIME TO FILE. It is recommended you file a tentative return WITH payment then amend the return if necessary. Any balance due must include interest & penalty.

	Wholesale	Retail	Service
1) TOTAL GROSS RECEIPTS / VOLUME See Sched. A	\$	\$	\$
2) EXCLUSIONS - complete Schedule B			
3) TAXABLE GROSS RECEIPTS (Line 1- 2)			
4) TAX RATE	0.002	0.0025	0.004
5) TAX DUE (Line 3 x Line 4)			
6) INTEREST AND PENALTY (1% a mo) (Line 6 x rate)			
7) ADD 2015 LICENSE FEE IF NOT ALREADY PAID			
8) TOTAL DUE (Line 5 + Line 6 + Line 7)			

Check # \_\_\_\_\_ Total Paid = COMBINED TOTAL ALL COLUMNS \$ \_\_\_\_\_  
**YOU MUST SUBMIT A COPY OF THE SOURCE DOCUMENT USED TO OBTAIN ALL AMOUNTS REPORTED ON THE RETURN. ALL EXCLUSIONS WILL ALSO BE DENIED IF APPROPRIATE DOCUMENTATION OF LINE 1 AND LINE 2 IS NOT PROVIDED WITH RETURN.**

**SCHEDULE A: HOW TO REPORT TOTAL GROSS REVENUE / VOLUME ON LINE 1**

**A1** If conducting business from a MONROEVILLE location the entire 2014 calendar year, file by **APRIL 15, 2015**  
 Report Total Gross receipts generated by the MONROEVILLE location for the 2014 calendar year  
 Use calendar year receipts even if the business has a year end other than December 31<sup>st</sup>

**A2** If your business commenced in MONROEVILLE after January 1, 2014 the return is due **APRIL 15, 2015**  
**OBTAIN THE 2014 - 2015 RECONCILIATION RETURN from the web site [www.monroeville.pa.us](http://www.monroeville.pa.us)**  
**DO NOT USE THIS FORM TO FILE**

**A3** If your business commenced in Monroeville in 2015 multiply the first 30 calendar day receipts by the remaining months including fractions of a month **START DATE** \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \$\_\_\_\_\_ 30 days x \_\_\_\_\_ months + fractions = \$\_\_\_\_\_  
**The return is due the last day of the month after the first full month of business**  
Example: If start date is January 12, use Jan 12 to Feb 11 gross receipts x the remaining months  
 If the 30 days receipts is \$100 x remaining 11.67 months = \$1,167. March 31, 2015 would be the date due

**A4** If business in MONROEVILLE is temporary or seasonal, **file within 7 days from completion date.**  
 Report your 2015 ACTUAL calendar year gross receipts without deductions. Report on Line 1  
 Start Date \_\_\_\_/\_\_\_\_/\_\_\_\_ Completion Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Examples of documentation may include contract progress billing statements, receipt vouchers, etc.

**SCHEDULE B: EXCLUSIONS FROM GROSS RECEIPTS**

	Wholesale	Retail	Service
B 1) Interstate transactions - attach breakdown	\$	\$	\$
B 2) Manufacturing - attach federal or PA exemption			
B 3) Articles of own growth			
B 4) Sales returns and allowances-if included in gross receipts			
B 5) Trade discounts			
B 6) Excise tax / federal tax on admissions/dues			
B 7) Liquid fuels tax - gasoline only			
B 8) Receipts of entity categorized as a public utility			
B 9) Commissions paid by a broker to another broker			
B10) Tax receipts collected as an agent for USA or PA			
B11) Beer distributor			
B12) Receipts attributable to locations outside of Monroeville attach breakdown and list addresses			

Definition of tax type:

**SERVICE = Business Privilege:** all gross receipts other than receipts subject to Mercantile Wholesale and Mercantile Retail Tax.

A few examples: commissions, warranties, interest income, building or construction, rent receipts, leases

**WHOLESALE/RETAIL = Mercantile:** Sale of tangible goods, commodities, food, beverages, or a place of amusement

Examples include: merchandise, theaters, amusement parks, bowling alleys, and pin ball machines

**TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT:** You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes from [www.monroeville.pa.us](http://www.monroeville.pa.us) or by contacting the Tax Office.

Direct Inquiries to: [montax@monroeville.pa.us](mailto:montax@monroeville.pa.us) Phone 412 856 3347 Facsimile 412 856 1054