

JANUARY 2010

All businesses, professionals and merchants located within the City of Hermitage are required to annually file and pay a business privilege license tax fee in the amount of \$200.00 by **April 15, 2010**. There are exemptions from payment and they are as follows:

- EXEMPTION A - Nonprofit corporations or associations OR
Businesses which tax or license fee has been determined by the
Courts of Pennsylvania to be the basis of exemption (i.e. banks
and insurance companies)
- EXEMPTION B - Manufacturers
- EXEMPTION C - Businesses with \$50,000 or less in gross receipts

DO YOU FEEL YOUR BUSINESS QUALIFIES FOR AN EXEMPTION?

Even if your business qualifies for an exemption from paying the annual fee, you are still required to file a Business License Tax Return each year. If you are requesting an exemption based on your business's gross receipts to be less than \$50,000, be sure to thoroughly read the Instructions for the Computation of Gross Receipts on the reverse side of this form and follow the instructions that pertain to your business. If you are filing Exemption C, you must include proof of gross receipts of less than \$50,000.

HAS YOUR BUSINESS FILED FOR AN EXTENSION FOR FILING YOUR 2009 INCOME TAX WHICH MAKES IT IMPOSSIBLE FOR YOU TO ATTACH DOCUMENTATION TO SUSTANTIATE YOUR EXEMPTION REQUEST?

If you are requesting an exemption based on your gross receipts to be less than \$50,000, but are unable to attach documentation because you have requested and exemption from the IRS to file your 2009 taxes, you must notify the City in writing that you are unable to file the Business License Tax Return by April 15. You must also advise us when your 2009 taxes are to be filed with the IRS, so that the City may grant you an extension for filing the Business License Tax Return, as well.

DO YOU HAVE ANY QUESTIONS?

If you have any other questions regarding this notice, please contact our office at 724-347-4472.

FILING DEADLINES

The annual deadline date is **APRIL 15**. All filings received after this date, that haven't been granted an extension by the City are considered late and are subject to a **\$25.00 late filing penalty**.

2009 Instructions for the Computation of Gross Receipts

CHOOSE THE CATEGORY WHICH PERTAINS TO YOUR BUSINESS
AND COMPLETE THAT SECTION ON THE WORKSHEET

1. **DID YOUR BUSINESS OPERATE FOR THE FULL CALENDAR YEAR OF 2009?**

A business which has been in operation for the FULL calendar year of 2009 prior to the 2010 tax year, shall state their annual gross receipts as the actual gross receipts from 2009 and enter that figure on line 3 of the Tax Return. There is no section to complete on the Work Sheet.

IF REQUESTING AN EXEMPTION, YOU MUST ATTCH SCHEDULE C OR CORPORATE FORM FROM YOUR FEDERAL TAX RETURN.

2a. **DID YOUR BUSINESS BEGIN OPERATION IN 2009, BUT NOT OPERATE THE FULL CALENDAR YEAR?**

A business which has NOT been in operation for the full calendar year of 2009 prior to the 2010 tax year, shall determine a monthly average of gross receipts for that period the business was in operation during said calendar year and multiply by twelve.

SEE SECTION 2A ON THE WORK SHEET & COMPLETE THAT SECTION WHEN FILING YOUR RETURN. IF REQUESTING AN EXEMPTION, YOU MUST ATTACH THE SCHEDULE C OR CORPORATE FORM FROM YOUR FEDERAL TAX RETURN.

2b. **DID YOUR BUSINESS BEGIN OPERATION IN NOVEMBER OR DECEMBER OF 2009?**

In the event that a business will be in operation fewer than ninety (90) days in the calendar year 2009, the business shall be permitted to use sufficient days in the 2010 tax year to equal ninety (90) after commencement of business to take a monthly average thereon, and to multiply the average by twelve.

SEE SECTION 2b ON THE WORK SHEET & COMPLETE THAT SECTION WHEN FILING YOUR RETURN.

3a. **DID YOUR BUSINESS BEGIN OPERATION IN 2009?**

A business which begins its operation AFTER THE BEGINNING OF THE 2010 TAX YEAR, shall estimate their gross receipts by taking the monthly average during the first full three (3) months of business and multiplying same by the number of months from the beginning of operation to the end of the year.

SEE SECTION 3b ON THE WORK SHEET & COMPLETE THAT SECTION WHEN FILING YOUR RETURN

**IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT
THE HERMITAGE TREASURER'S OFFICE AT 724-347-4472.**

2009

CITY OF HERMITAGE

BUSINESS LICENSE TAX RETURN

This return and payment must be filed by **April 15, 2010**

<u>CITY USE ONLY</u>	
Exempt A	<input type="checkbox"/>
Exempt B	<input type="checkbox"/>
Exempt C	<input type="checkbox"/>

All businesses, professionals and merchants located within the City of Hermitage are required to annually file and pay a business privilege license tax fee in the amount of \$200.00 (two hundred dollars) with the following exemptions:

EXEMPTION A - Nonprofit corporations or associations OR
Businesses which tax or license fee has been determined by the Courts of Pennsylvania to be the basis of exemption (i.e. banks and insurance companies)

EXEMPTION B – Manufacturers

EXEMPTION C - Businesses with \$50,000 or less in gross receipts

****YOU ARE REQUIRED TO FILE A RETURN EVEN IF YOU QUALIFY FOR AN EXEMPTION****

Fill in the information requested below and submit this return, along with your check made payable to the CITY OF HERMITAGE, to:

City of Hermitage
ATTN: BUSINESS LICENSE TAX RETURN
800 North Hermitage Road
Hermitage, PA 16148

ALL RETURNS RECEIVED AFTER APRIL 15, 2010 WILL BE SUBJECT TO A \$25.00 PENALTY-THIS INCLUDES RETURNS REQUESTING AN EXEMPTION OR EXTENSION.

HERMITAGE BUSINESS NAME _____

LOCAL ADDRESS _____
Street City State Zip Code

LOCAL TELEPHONE # _____ Nature of Business _____

Mail correspondence to this address

OWNER'S NAME _____

OWNER'S ADDRESS _____
Street City State Zip Code

OWNER'S TELEPHONE # _____

Mail correspondence to this address

ANNUAL GROSS RECEIPTS \$ _____

(See reverse side for INSTRUCTIONS FOR THE COMPUTATION OF GROSS RECEIPTS. If your gross receipts are in excess of \$50,000, you do not have to attach documentation.)

If you are requesting an exemption, please place a check mark next to the appropriate category:

EXEMPTION A EXEMPTION B EXEMPTION C

(PROOF OF INCOME MUST BE ATTACHED)

I CERTIFY THAT THE INFORMATION PRESENTED ABOVE IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Owner or Authorized Representative Signature

Date

See attached INSTRUCTIONS to determine w hich section below you are required to complete.

1. A business which has been in operation for the full calendar year of 2009, shall state the annual gross receipts as the actual gross receipts from 2009. Enter that figure on line 3 of the Tax Return. If your gross receipts are less than \$50,000.00 and you are requesting an exemption, you must attach your proof of income documentation.

2a. 2009

MONTHLY GROSS RECEIPTS

January	\$	_____
February	\$	_____
March	\$	_____
April	\$	_____
May	\$	_____
June	\$	_____
July	\$	_____
August	\$	_____
September	\$	_____
October	\$	_____
November	\$	_____
December	\$	_____

TOTAL MONTHLY GROSS RECEIPTS \$ _____ ÷ _____ # OF MONTHS IN OPERATION = _____ MONTHLY AVERAGE

\$ _____ MONTHLY AVERAGE x 12 = \$ _____ ESTIMATED ANNUAL GROSS INCOME (Enter this figure on Line 3 of the Tax Return)

2b.

MONTHLY GROSS RECEIPTS

2009	November	\$	_____
	December	\$	_____
2010	January	\$	_____
	February	\$	_____ (if necessary)

TOTAL MONTHLY GROSS RECEIPTS \$ _____ ÷ _____ # OF MONTHS IN OPERATION = _____ MONTHLY AVERAGE

\$ _____ MONTHLY AVERAGE x 12 = \$ _____ ESTIMATED ANNUAL GROSS INCOME (Enter this figure on Line 3 of the Tax Return)

3a.

LIST FIRST FULL THREE MONTHS OPERATING IN 2009

_____	<u>MONTHLY GROSS RECEIPTS</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____

TOTAL MONTHLY GROSS RECEIPTS \$ _____ ÷ _____ # OF MONTHS IN OPERATION = _____ MONTHLY AVERAGE

\$ _____ MONTHLY AVERAGE x 12 = \$ _____ ESTIMATED ANNUAL GROSS INCOME (Enter this figure on Line 3 of the Tax Return)