WEST MIFFLIN BOROUGH BUSINESS PRIVILEGE TAX INSTRUCTIONS

Enclosed is your West Mifflin Borough Business Privilege Tax Final Return. Ordinance # 1128 established a flat rate Business Privilege Tax of $ 500.00 per year.

For each tax year there are possible credits that a business may take against the business privilege tax. The credits are based on gross revenue or gross receipts that were earned in the previous tax year. The credits are described below.

DEFINITIONS:

GROSS REVENUE OR GROSS RECEIPTS: The total money received by a person during a tax year that is generated solely from a transaction of business within the Borough of West Mifflin, and the total money received by a business that has a building or leasehold of realty within the Borough of West Mifflin.

PERSON: Any entity, foundation, individual, partnership, limited partnership, unincorporated association or corporation engaged in business for profit or otherwise, within the Borough of West Mifflin, Allegheny County, Pennsylvania. Whenever used in any section prescribing and imposing a penalty, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof. The term "person" as defined above, shall not include non-profit corporations or associations organized solely for religious, charitable or educational purposes, agencies of the Government of the United States or of the Commonwealth of Pennsylvania, or any person to the extent of his vending or disposing of articles of his own manufacture. The word "Person" as used is synonymous with the word "Taxpayer".

TAX YEAR: January 1st through and including December 31st.

CREDITS AGAINST BUSINESS PRIVILEGE TAX

Credits against the Business Privilege Tax are based on the previous years Gross Revenue or Gross Receipts. The following are the credits that may be taken on your Business Privilege Tax return:

$ 500.00 Credit - For the person who has engaged in business and had gross revenue or gross receipts of $30,000.00 or less from business transacted in the Borough of West Mifflin during the previous tax year.

$ 260.00 Credit - For the person who has engaged in business and had gross revenue or gross receipts between $30,000.01 and $40,000.00 from business transacted in the Borough of West Mifflin during the previous tax year.

$ 200.00 Credit - For the person who has engaged in business and had gross revenue or gross receipts between $40,000.01 and $50,000.00 from business transacted in the Borough of West Mifflin during the previous tax year.

$ 140.00 Credit - For the person who has engaged in business and had gross revenue or gross receipts between $50,000.01 and $60,000.00 from business transacted in the Borough of West Mifflin during the previous tax year.

$ 80.00 Credit - For the person who has engaged in business and had gross revenue or gross receipts between $60,000.01 and $70,000.00 from business transacted in the Borough of West Mifflin during the previous tax year.

$ 20.00 Credit - For the person who has engaged in business and had gross revenue or gross receipts between $70,000.01 and $80,000.00 from business transacted in the Borough of West Mifflin during the previous tax year.

IN ORDER TO CLAIM A CREDIT AGAINST YOUR BUSINESS PRIVILEGE TAX YOU MUST SUBMIT YOUR BUSINESS PRIVILEGE TAX RETURN AND PAYMENT PLUS A COMPLETE COPY OF YOUR PRIOR YEAR'S TAX RETURN AND/OR SCHEDULE "C". (THIS WOULD INDICATE GROSS REVENUE OR GROSS RECEIPTS). NO OTHER DOCUMENTATION WILL BE ACCEPTED IF YOU ARE CLAIMING THE $ 500.00 CREDIT MEANING YOU HAVE NO PAYMENT DUE YOU MUST STILL FILE THE CURRENT BUSINESS PRIVILEGE TAX FORM AND INCLUDE A COPY OF YOUR PREVIOUS YEAR'S TAX RETURN AND/OR SCHEDULE "C".

PAYMENTS AND RETURNS SHOULD BE SENT TO:
BOROUGH OF WEST MIFFLIN

ADMINISTRATIVE OFFICES
1020 LEBANON ROAD
WEST MIFFLIN, PA. 15122

QUESTIONS SHOULD BE DIRECTED TO:
412-466-8170 or ktheiss@westmifflinborough.com