

Berks Earned Income Tax Bureau
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BUSINESS PRIVILEGE TAX INSTRUCTIONS FOR MUHLENBERG TOWNSHIP AND MUHLENBERG SCHOOL DISTRICT

The Business Privilege Tax is levied on each and every dollar of the whole or gross volume of business transacted within the Township of Muhlenberg and Muhlenberg School District. The activity carried on or exercised for gain or profit including, but not limited to, the sale of merchandise or other tangible property, and/or the performance of services, and/or the rental of personal or realty is considered business transacted.

The Business Privilege Tax combined rate is 1 mil, or \$1.00 per \$1,000.00 for wholesale sales; and 1 1/2 mils, or \$1.50 per \$1,000.00 for all other transactions. This is levied based upon the previous calendar years' gross receipts in each category. In the event business began after the beginning of the full calendar year immediately preceding the tax year, it shall be computed on your estimated annual gross volume of business for the tax year upon which the gross volume of business transacted by you during said prior calendar year, taking the monthly average during said period and multiplying the same by twelve (12). A wholesale transaction is the selling of an item or product to another dealer or vendor who will be reselling that same item or product. An item or product sold to a dealer or vendor, who becomes the end user or consumer of that item or product, is not a wholesale sale.

The flat rate is due from April 15. Any payments received after April 15, of the current year, shall be subject to 10% penalty plus an additional 1% per month, or fractional part of a month, interest until said tax is paid.

Column A of the tax form asks you to indicate the total gross volume of business per category; this total should also equal the gross receipts figure listed on your Federal Tax return.

The year in which your business ceases, a final return is due on based upon that year's actual gross receipts.

If paying by check, please make payable to "Berks EIT Bureau". We also offer online payment options for registered users of www.berkseit.com. Please visit the website for more details.

Should you need assistance in completing the form, or have other questions regarding the tax, please do not hesitate to contact this office at 610-372-8439.