

## New for 2019

West Reading Borough and Wyomissing Area School District have instituted some changes to the Business Privilege Tax for 2019.

To make the Business Privilege Tax uniform across the school district, there will now be an estimated payment provision and reconciliation for 2019. You will complete the 2019 Business Privilege Tax return using the gross receipts from your 2018 Federal Tax Return or schedule. A copy of the Federal Tax Return or schedule is required when filing to substantiate the gross volume of business reported.

Your payment for Tax Year 2019 will consist of two components: the 2018 final tax, calculated on the gross volume of business from 2018, and an estimated payment for 2019. The estimated payment for 2019 will be populated on the Business Privilege Tax return for 2020 as your estimated payment.

There is no longer a discount for early payment and all Business Privilege Tax returns and payments are due on or before April 15, 2019.