

Berks Earned Income Tax Bureau
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**BUSINESS PRIVILEGE TAX INSTRUCTIONS FOR WYOMISSING
BOROUGH (located in Wyomissing Area School District),
WEST READING BOROUGH, AND
WYOMISSING AREA SCHOOL DISTRICT**

The Business Privilege Tax is levied on each and every dollar of the whole or gross volume of business transacted within West Reading Borough and Wyomissing Area 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 personality or realty is considered business transacted.

Starting with Tax Year 2019, each taxpayer shall file an estimated tax for the current year and any balance of tax due for the Tax Year immediately preceding. The estimated tax shall be based upon the gross receipts of the immediately preceding calendar year.

The Business Privilege Tax rate is levied at the combined rates of 1 mil or \$1.00 per \$1,000.00 for wholesale sales; 1 1/2 mills or \$1.50 per \$1,000.00 for all other transactions. This is levied based upon the previous calendar years' gross receipts, as indicated in the enclosed tax form, in each category. 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.

Column A of the tax form asks you to indicate the total gross volume of business per category.

The tax is due by April 15 of the tax year. Any payments received after that date are subject to a 10% penalty plus an additional 1 1/2% per month, or fractional part of a month, interest until said tax is paid.

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.