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Berkheimer Ist form

Berkheimer Tax Administration collects the following taxes for Butler Township: Earned Income Tax Mercantile Tax Local Services Tax Please contact Berkheimer Tax Administration for information. 325-A N. Pottstown Pike Exton, PA 19341-2290 1-800-360-7214 To register as a business in Butler Township and request registration documents go to To download a PDF of the Berkheimer Business Privilege Tax Rules and Regulations go to To contact the Berkheimer Business Privilege Customer Support department, call (610) 599-3140. If you have not filed a Business Privilege/Mercantile return and may be delinquent, please call Delinquent Business Privilege / Mercantile Tax department at (610) 599-3135. Frequently Asked Questions What is the Business Privilege and/or Mercantile Tax? The Business Privilege and/or Mercantile Tax has been levied by the Municipality and/or School District in which a business is located and is based on the gross receipts of such a business. In Butler Township the Business Privilege/Mercantile tax rates are 1.25 mills for all services, rentals and retail sales (or 0.001250). The tax rate on wholesale business is 1 mill or 0.0010. What is a "Business"? Carrying on or exercising for gain or profit, in the Taxing District, any trade, business, profession, vocation or commercial activity, or making sales in the Taxing District; a profession or vocation or any rendering of personal services in the Taxing District in any capacity, except as an employee of another, is a Business. How do I get a License to post at my place of business? (Butler Township license fee is \$5.00 annually) Licenses are included with the mailing of the Tax Form and fees, if applicable, are due on an annual basis. A License must be posted at each place of business in the township whether or not a License Fee is required. Each location/franchise must have a separate license and must identify the proper jurisdiction. Butler Township's taxing jurisdiction number is 01179. CONTRACTORS PERFORMING BUILDING OR CONSTRUCTION WORK OUTSIDE THE TAXING DISTRICT General. Where a contractor or subcontractor is located or maintains a place of business within the Taxing District but is engaged in the performance of building and construction contracts at a point outside the territorial limits of the Taxing District, the receipts derived therefrom are subject to the tax. Contractors With Field Offices 1) Where a contractor or subcontractor is located or maintains a place of business within the Taxing District but is engaged in the performance of building and construction contracts at a point outside the territorial limits of the taxing district, and said contractor or subcontractor has established an office or place of business at the situs of the construction job or project by maintaining a field office thereat with machinery and equipment necessary for the fulfillment of the contract, and performed such other acts as to constitute "doing business" at the situs of the construction job or project, then said receipts derived there from shall be excluded from taxation. 2) Where a contractor or subcontractor is located or maintains a place of business outside the Taxing District but is engaged in the performance of building and construction contracts within the Taxing District and has established an office or place of business at the situs of the construction job or project by maintaining a field office thereat with machinery and equipment necessary for the fulfillment of the contract, and performed such other acts as to constitute "doing business" within the Taxing District, then said receipts derived therefrom are subject to the tax. Brokers and Agents with out-of-taxing district offices. Where a general agent or broker of an insurance, real estate, or other firm maintains a branch office outside of the Taxing District, the commissions attributable to such branch office may be excluded from gross receipts. If any significant aspect of the transaction occurs in the Taxing District as a result from the efforts of brokers, sub-agents or employees who work in, or from, or are attached to the Taxing District, such commissions shall be included in gross receipts. What are Gross Receipts? Gross receipts means gross consideration received in any sale made or services rendered; or commercial or business transaction occurring in or attributable to the taxing district including cash, credits and property of any kind or of any nature without deduction on account of the cost of materials, labor, services or other costs, interest or discount paid or any other expenses whatsoever. Are there ANY allowable deductions from total Gross Receipts? Returns, refunds, any tax included in Gross Receipts and any exemption allowed by certain taxing districts are considered allowable deductions. Discounts offered and State Taxes are NOT allowable deductions. Is rental property subject to the Business Privilege Tax? Yes. Both residential and commercial rental properties where the lessor owns and holds title to the property, receipts from same are subject to the tax. Is manufacturing subject to the Business Privilege and/or Mercantile Tax? No. The sale of manufactured products made directly by the manufacturer, is exempt from the tax. However, third party sales of manufactured products ARE NOT exempt. If you are not subject to the tax because you claim to be a manufacturer, the PA State Manufacturing Exemption Form, showing the amount of manufacturing receipts not subject to the tax, must be included when filing the Business Privilege and/or Mercantile Tax Return? A copy of a Federal Schedule C, 1120 or appropriate Federal Form used to file with the Federal IRS must accompany the local Business Privilege and/or Mercantile Return. If such form is not available, other documentation (such as a spreadsheet) used to determine gross receipts, must be included. Where do I file and pay the tax due? Make checks payable to: HAB-BPT (short for: H A Berkheimer-Business Privilege Tax). A copy of the tax return can be downloaded at . See attached example. Mailing address is: Berkheimer Tax Administrator 325-A N Pottstown Pike, Exton PA 19341 What if I don't file and/or pay the Business Privilege and/or Mercantile Tax to which I am subject? A fine and/or imprisonment, or both can be imposed upon anyone neglecting or refusing to file and pay the tax due. For assistance in filing the Business Privilege/Mercantile Tax, please call: 610-599-3140 during regular business hours of 9:00AM thru 4:00PM, Monday thru Friday. You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling BERKHEIMER TAX ADMINISTRATOR at 610-599-3140 during regular business hours. If BERKHEIMER is not the appointed tax hearing officer for your taxing district, you must contact your taxing district about the proper procedure and forms necessary to file an appeal. berkheimer Ist form 2019. berkheimer Ist exemption form. berkheimer Ist refund form. berkheimer Ist-3 form. berkheimer hab-Ist form. how to fill out berkheimer tax form. how to fill out berkheimer local tax form. where to file berkheimer

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