

City of Easton

Business Privilege Tax Return

January 1, _____ to December 31, _____ or Fiscal Year MM_____, YY_____ to MM_____, YY_____

File by April 15 or 105 days after end of fiscal year to avoid penalty and interest.

Federal Tax Identification Number (EIN) _____
See Reverse for Instructions and Explanations

Company Name _____
Business Address _____
City _____ State _____ Zip _____
Email _____
Phone _____

Mail To:
Finance Department Attn: Roberta Mastro
123 S 3rd St
Easton, PA 18042
rmastro@easton-pa.gov

Owner Name _____

If your Company has NOT done business within the City of Easton mark you company as Exempt _____

All filings REQUIRE the submission of Federal Tax form to accompany this application. See Page 2 below.

	Type of Business <i>See reverse for additional information</i>	Column A	Column B	Column C	Column D	Column E		
		Gross Receipts	Adjustments <i>Complete Schedule A Below</i>	Taxable Adjusted Gross $A - B = C$	Multiply by Rate	Tax Due $C \times D = E$		
1	Wholesale				0.0010			
2	Retail				0.0015			
3	Service and other businesses				0.0015			
4	Rentals (<i>complete Schedule B below</i>)				0.0025			
5	Total				Lines 1 thru 4			
6	Penalty for returns filed after April 15 or 105 days after end of fiscal year			Line 5 x 0.10				
7	Interest after due date	Line 5 x # of months or partial months			x 0.01 per month			
8	Credits (explain)							
9	Total Due							

Attach copy of your Federal Schedule C, Form 1065 or 1120 (see reverse for details)

Schedule A – Adjustments to Gross Receipts

Explanation of exemptions and exclusions	Adjustment Amount

Schedule B – Must be completed for all rental properties (use additional sheets if necessary)

Schedule D - Must be completed for all rental properties (use additional sheets if necessary)					
	Address	# of units	Date Purchased:	Date Sold:	Gross Receipts
A					
B					
C					
D					

If rental property has been sold, list new owner _____ and address _____

Have you terminated your business? [] Yes [] No If yes, date of termination _____
If you sold your business, list date sold & purchaser's name & address.

I declare under penalty of perjury that this return has been examined and to the best of my knowledge and belief is true.

Signature of Taxpayer

Title (Owner, Partner, CEO, etc.)

Phone Number

Signature of Preparer if other than taxpayer

Print name of preparer

Date

Instruction Sheet for completing Business Privilege Tax Return

For assistance or questions, please contact the Business Tax Office at 610 250-6755.

ALL EASTON BUSINESSES!

A copy of the following applicable Income Tax Schedules MUST BE attached.

Business Type	Form No. or Schedule
Single Proprietorship	1040 Schedule C
Partnership	1065
Corporation	1120, 1120A or 1120S

Gross Receipts should match the following lines from your attached tax returns.

Business Type	Business	Rentals
Single Proprietorship	1040 Schedule C, line 1	1040 Schedule E, part 1, line 3
Partnership	1065, line 1	1065 – Form 8825, line 2
Corporation	1120, 1120A or 1120S, line 1a	1120, 1120A, Sch. K, line 6 1120S, line 11

Adjustments to Gross Receipts

Interstate Commerce – An adjustment may be taken for sales that are initiated and completed in another state.

Manufacturers – Manufacturers who manufacture goods are exempt on those goods they manufacture but not on goods they resell not manufactured by the company filing the return.

Beer Distributors – May take an adjustment for their alcoholic beverage sales.

Out of Town Businesses – Businesses that have no physical location in Easton that pay a Business Privilege Tax in their home community may be exempt for all or part of their gross receipts. Please attach a copy of the return filed in your home community.

Definitions

Gross Receipts – List all receipts except for those that are taxed in another Pennsylvania municipality where your business is physically located. If a field or satellite office is located in Easton, receipts for all Easton business must be listed. If your gross does not match your Federal return, attach a copy of the business return from your home municipality to prove the difference.

Wholesale – Sales made by persons engaged in the business of selling to, or exchanging with another person goods for the purpose of resale by the person acquiring the goods.

Retail – Sales made by persons engaged, as owner or agent, in the business of selling or exchanging merchandise for cash or barter or any consideration on the assumption that the purchaser of such goods has acquired the same for the ultimate consumption or use and not for resale.

Rental – Any renting of residential units or leasing of commercial property or other real estate.

Services/Other – Any profession, vocation or commercial activity, including but not limited to lawyer, doctor, accountant, broker, contractor, maintenance/repairs, engineering, planning, design, installation, training, commission sales, storage facility, etc. for which a fee is collected for services rendered.

Taxpayer Bill of Rights Notification

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 office of the Treasurer at 610 250-6755 during business hours of 8:30 am to 4:30 pm.