

# City of Easton

## 2018 Business Privilege Tax Return

January 1, 2018 to December 31, 2018 or Fiscal Year \_\_\_\_\_, 2017 to \_\_\_\_\_, 2018

Business Number «LicenseNo» \_\_\_\_\_  
 Federal Tax Identification Number (EIN) \_\_\_\_\_

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

**See Reverse for Instructions and Explanations**

Please complete or correct any information that is blank or incorrect.

Make Payable and mail to:

**City of Easton**  
 Finance Department  
 123 S. Third St.  
 Easton, PA 18042  
 610 250-6755  
 mjoseph@easton-pa.gov

	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 <i>A - B = C</i>	Multiply by Rate	Tax Due  <i>C x D = E</i>
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	Line 1+2+3+4				
6	Late fee for returns filed after April 15 or 105 days after end of fiscal year	Line 5 x 0.10				
7	Total	Line 5+6				
8	Interest after due date	Line 7 x # of months or partial months _____ x 0.01 per month				
9	Credits (explain)					(      )
10	Total Due	Lines 7+8-9				

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 businesses (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.

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Signature of Taxpayer \_\_\_\_\_ Title (Owner, Partner, CEO, etc.) \_\_\_\_\_ Phone Number \_\_\_\_\_

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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 Department of Finance at 610 250-6755.

### ALL EASTON BUSINESSES!

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

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

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

<i>Business Type</i>	<i>Business</i>	<i>Rentals</i>
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

**\*\*\*\*\*A tax return is not considered complete unless such documents are attached.\*\*\*\*\***

### Adjustments to Gross Receipts

- 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.
- 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.
- Rental – Any renting of residential and/or commercial units.

### 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 the Department of Finance at 610 250-6755 during business hours of 8:30 am to 4:30 pm.