

Mercantile and Business Privilege Tax

The completed tax form with payment must be remitted to the York Adams Tax Bureau. Please contact the Employer Services Department with any questions via email at employer@yatb.com or by phone at 717-845-1584, option 2.

LICENSES:

Your license is not included with your tax form. A valid license will be mailed upon receipt of your completed filing.

INSTRUCTIONS:

- 1. Each person, partnership, association or corporation engaged in any business within the taxing authority is liable for filing a mercantile/business privilege tax return form and paying all tax which is due.
- 2. New businesses must file within 40 days of commencement. New businesses should file an amended return after the calendar year ends. If no receipts will be generated within the first 40 days please contact our office for filing instructions.
- 3. Filings with payment must be remitted by the due date. Federal extensions do not apply. In the event that a state or federal filing is not complete, an estimated mercantile/business privilege tax return form must be filed and estimated tax paid. A copy of your state/federal extension form must be included with your estimated tax return for your form to be considered complete. An amended mercantile/business privilege tax return form must be filed after the state or federal forms are complete.
- 4. A copy of the appropriate properly completed IRS and/or PA schedule or schedules (Example: Form 1120, Form 990, Form 1065, Form Schedule C, etc.) must be enclosed with your filing. Failure to provide supporting documentation to verify the gross receipts figure reported on your filing will cause your filing to be incomplete. Your license will not be issued until your filing is complete.
- 5. Once received the license must be posted at the place of business. Each separate location is required to pay for and post a separate license.
- 6. Please remit the completed tax return to the York Adams Tax Bureau along with payment and income schedules by the due date indicated on the return. Payments postmarked after the due date are subject to penalty and interest charges. A chart detailing penalty and interest charges by taxing authority is included with these instructions.
- 7. If you require a receipt of your payment please include a self-addressed stamped envelope with your filing.
- 8. Remittance Address:

EMPLOYER SERVICES DEPARTMENT YORK ADAMS TAX BUREAU PO BOX 12009 YORK PA 17402

MERCANTILE AND BUSINESS PRIVILEGE TAX RATES AND LICENSE FEES:

CODE	TAXING AUTHORITY	<u>DUE</u> DATE	BUSINESS PRIVILEGE	<u>RETAIL</u>	WHOLE FEE	LICENSE	PENALTY	<u>INTEREST</u>
670601	CONEWAGO TOWNSHIP, YORK COUNTY	15-Apr	0.0010	0.0015	0.0010	\$5.00	1/2% per mon.	1/2% per mon.
670302	DOVER TOWNSHIP	15-Apr	0.0015	0.0015	0.0005	NONE	1/2% per mon.	1/2% per mon.
670501	HANOVER BOROUGH	15-Apr	0.002	n/a	n/a	NONE	10% flat	1/2% per mon.
670102	NORTH YORK BOROUGH	15-Apr	0.0016	0.0015	0.0010	\$10.00	1% per year	1/2% per mon.
671501	SPRING GARDEN TOWNSHIP	15-May	0.0015	0.0015	0.0010	NONE	1/2% per mon.	1/2% per mon.
670103	SPRINGETTSBURY TOWNSHIP/CENTRAL SD	15-Apr	0.0015	0.0015	0.00075	NONE	1/2% per mon.	1/2% per mon.
671502	SPRINGETTSBURY TOWNSHIP/YORK SUBURBAN SD	15-Apr	0.0015	0.0015	0.00075	NONE	1/2% per mon.	1/2% per mon.
671301	WEST MANCHESTER TOWNSHIP	15-Apr	0.0015	0.0015	0.0010	NONE	1/2% per mon.	1/2% per mon.
671302	WEST YORK BOROUGH	15-Apr	0.0015	0.0015	0.0010	NONE	5% flat	1/2% per mon.
671401	YORK CITY	15-Apr	0.0035	0.0015	0.0010	\$25.00	10% flat	1/2% per mon.
670206	YORK TOWNSHIP	15-Apr	0.0010	0.0010	0.0005	NONE	10% flat	1/2% per mon.