

**READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM**

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**KEYSTONE CENTRAL SCHOOL DISTRICT**

**OFFICIAL USE ONLY**

**BUSINESS PRIVILEGE TAX RETURN**

Tax Year (above) is the Current Year  
Gross Receipts are for the Prior Calendar Year  
(i.e.. 2023's Return is for 2022's Gross Receipts)

**DUE DATE: June 15 of Tax Year**

**Business Name & Mailing Address:**

BUSINESS NAME:

ACCT  
NO:

BUSINESS LOCATION:

DID YOU TERMINATE/MOVE THIS BUSINESS?  
IF MOVED, PLEASE PROVIDE THE NEW ADDRESS ON AN ATTACHED DOCUMENT.

YES     NO     MOVED    DATE:

**ENTER WHOLE DOLLAR AMOUNTS ONLY**

\* A return must be filed even if you have no gross receipts \*

**DOLLARS**

**NO  
CENTS**

1. Sales or Gross Volume of Business (Prior Year Receipts)			1.	00
2. Exclusions (Must attach written explanation and calculation)			2.	00
3. Taxable Gross Volume of Business (Line 1 Less Line 2)			3.	00
	<b>RECEIPTS FROM LINE 3 ABOVE</b>		<b>TAX COMPUTATIONS</b>	
4. Wholesale (see instructions for definition)	4.	x .001	4.	00
5. Retail	5.	x .0015	5.	00
6. Service/Rental/Other Income	6.	x .0015	6.	00
7. Total Tax Due (Add Lines 4, 5, & 6)			7.	00
<b>PENALTY AND INTEREST IF TAX PAID AFTER JUNE 15 of Tax Year</b>				
8. Add: 10% Penalty if paid after June 15 (multiply Line 7 x 10%)			8.	00
9. Add: 1% Interest per month or part thereof (multiply Line 7 x 1% x No. of months)			9.	00
10. LATE FEE \$20 (if filed after June 15)			10.	00
11. Total Amount Due (Add Lines 7, 8, 9, & 10)			11.	00

**Any Work Papers containing calculations used to determine Gross Volume of Business and copies of Federal Returns shall be attached to this return.**

**Tax Return will not be considered complete unless such documents are attached.**

Make Check Payable to: KEYSTONE CENTRAL TAX OFFICE

Mail Return and Payment to: **KEYSTONE CENTRAL TAX OFFICE**  
**86 ADMINISTRATION DR SUITE 2**  
**MILL HALL, PA 17751**  
Phone: 570-893-4900 option 8  
[www.kcsd.us/tax](http://www.kcsd.us/tax)

I declare under penalty of law that all statements made here and/or in supporting schedules are true, correct and complete to the best of my knowledge and belief.

Print Name	Telephone Number
Signature	Date
Signature of Person Preparing Return (if other than taxpayer)	Preparer Phone Number

**FORM MUST BE PREPARED IN ITS ENTIRETY, SIGNED, DATED, AND WITH BACKUP DOCUMENTATION. IF NOT, THE FORM WILL BE RETURNED AND PENALTY AND INTEREST ADDED UNTIL COMPLETED FORM IS RECEIVED.**

# INSTRUCTIONS

The Keystone Central School District Business Privilege Tax is a tax on the privilege of conducting business in the District and is calculated at the rate of 1.0 mills (\$1.00 per \$1,000.00 of receipts) on wholesale business and 1.5 mills (\$1.50 per \$1,000.00 of receipts) on all other business, including retail business, service business, rental business. Each years tax is based on the prior years Gross Receipts. A final tax return is also due on June 15 following the date that a business terminates operations within Keystone Central School District and is based on actual Gross Receipts during the final year of operations within the Keystone Central School District. Gross Volume of Business transacted within the territorial limits of the School District means all receipts connected with business activity occurring within the District or attributable to a base of operation in the District. Gross Volume of Business includes the gross amount of cash, credits or property which is attributable to the District by reason of any service rendered or commercial or business transaction. Generally, receipts are attributable to the District when business activity is performed within the District or is managed, directed or controlled from a base of operations in the District, even if the customer or a significant portion of the business activity is outside the District. Gross Volume of Business includes, but is not limited to, all commissions, fees, reimbursements, rents and any other compensation received, as well as interest, dividends, capital gains and other income, whether considered passive or active.

It is the taxpayers burden to claim and prove any exemption or exclusion. Taxpayer must disclose the entire Gross Volume of Business prior to exclusion and provide worksheets, tax returns, or other documents supporting the claimed exclusion. In general, you may exclude from Gross Volume of Business the following receipts, however, please see Section 105 of the Keystone Central School District Business Privilege Tax Regulations for more information on what may be excluded:

1. Receipts generated by IRC 501 (c)(3) non-profit organizations meeting the criteria for institutions of purely public charity as set forth in the Institutions of Purely Public Charity Act, 1997, P.L. 509, No. 55; 10 P.S. §371 et seq., except for receipts derived by such non-profit organizations from unrelated trade or business income and receipts from activities that compete commercially with any business subject to tax.
2. Receipts generated by manufacturers from the sale of articles of their own manufacture.
3. Receipts from utility service of a taxpayer whose rates of service are fixed by and regulated by the Pennsylvania Public Utility Commission.
4. Receipts which constitute discounts allowed to purchasers as cash discounts for prompt payment of bills.
5. Receipts which constitute charges advanced by a taxpayer for freight-out, delivery or other transportation for the purchaser in accordance with the terms of a contract of sale of goods, wares or merchandise.
6. Receipts which constitute amounts received upon the sale of an article of personal property that was acquired by the taxpayer as a trade-in to the extent that the receipts in the sale of the article taken in trade do not exceed the amount of trade-in allowance made in acquiring such article.
7. Receipts which constitute refunds, credits or allowances given by taxpayer to a purchaser on account of defects in goods sold or merchandise returned.
8. Receipts which constitute exchanges between sellers of identical goods, but not to the extent of any additional cash payment accompanying the exchange.
9. Receipts from sales of merchandise to other sellers in the same line of business where the seller transfers the title or possession at the same price for which the seller acquired the merchandise.
10. Receipts which are recorded in the books and records of taxpayer that constitute transfers between different departments of the same legal entity that is the taxpayer. Receipts from transactions between affiliated entities may NOT be excluded.
11. Receipts which constitute taxes imposed by the United States of America or the Commonwealth of Pennsylvania upon third persons (as opposed to taxes imposed on the taxpayer) and collected from such third persons by the taxpayer as agent for the United States or Commonwealth, and remitted by taxpayer to those other taxing authorities, such as Pennsylvania sales tax.
12. A portion of receipts subject to interstate commerce. Where the taxpayer has receipts from interstate commerce, taxpayer must apportion receipts pursuant to the formula provided in Section 106 of the Keystone Central School District Business Privilege Tax Regulations.

## WHOLESALE

For purposes of the Keystone Central School District Business Privilege Tax, a wholesaler is a business that sells to persons who purchase from it for the purpose of reselling the product in the same condition in which it is purchased.

## FILING REQUIREMENTS

You must attach copies of federal tax returns, schedules and worksheets to support gross volume of business reported and any claimed exclusions or exemptions. The tax return is not considered complete unless such documents are attached. The deadline to file this Return is June 15. Keystone Central School District will honor federal extensions for returns not filed by June 15 PROVIDED THAT a copy of the federal extension form is submitted and the full amount of tax is paid no later than June 15. An extension of time to file is not an extension of time to pay.

## PARTIAL YEAR COMPUTATION OF GROSS VOLUME OF BUSINESS AND DEADLINES

Businesses that commence operations in the District before the beginning of the tax year but after January 1 of the full prior calendar year and which have been in business at least 100 days prior to June 15 of the tax year, must file an annual return on June 15. A taxpayer that has not been in business for 100 days prior to June 15 of the tax year must file its first return 100 days after commencing business operations within the District. Temporary or itinerant businesses are to file a return within 7 days of ceasing business operations within the District. If the business began operations in the District during the first nine (9) months of the calendar year, Gross Volume of Business is determined by averaging the first three months of business and multiplying the average by the number of months in operation during the tax year. In the second year of operations, gross receipts to be reported shall be the first 12 months receipts, even if some of those months fall within the second year. If the business began operations in the last three months of the calendar year, the Tax base or gross receipts to be reported in the first year shall be the actual receipts of the year. For the second year, gross receipts to be reported shall be calculated by annualizing the gross receipts from the first 90 days of operation, even if some of the 90 days fall within the second year. Businesses that are temporary, seasonal or itinerant by nature are to report the actual Gross Volume of Business during the tax year.