



TOWNSHIP OF PINE
BUSINESS GROSS RECEIPTS TAX RETURN
And
BUSINESS LICENSE RENEWAL
License Year:

Mail to:
Jordan Tax Service, Inc.
 102 Rahway Rd
 McMurray, PA 15317-3349
 724-731-2316
 businesstaxes@jordantax.com

Note: All businesses in Pine are required to file this form and pay the annual \$10 license renewal fee, even if no tax is due. The completed form, supporting documentation and payment in full are due by April 15, 2025

Contact Name:
Business Name:
Mailing Address:

**Business Address in
 Pine Township:**

Account #

FEIN #

COMPUTATION OF GROSS RECEIPTS (Instructions on reverse):

Note: Supporting schedules MUST be attached to verify the Gross Receipts reported. Filing is incomplete without documentation.

- A. Business in operation in Pine during all of 2024, enter 2024 total Gross Receipts as shown on supporting schedule \$ A.
- B. Business started in Pine during 2024 (starting date _____). Enter total Gross Receipts as calculated using Paragraph B of instructions on reverse. \$ B.
- C. Business started after January 1, 2025 (starting date _____). Enter total Gross Receipts as calculated using Paragraph C of Instructions on reverse. \$ C.
- D. Business granted exemption from Business Gross Receipts Tax. *(Sign and file form with \$10 License Fee payment)*

Reason for Exemption: _____
 (Your signature below certifies that all conditions of the Township's previously-granted exemption still apply.)

COMPUTATION OF TAX:

	SERVICE	RENTAL	RETAIL	WHOLESALE	RESTAURANT	TOTAL
1. GROSS RECEIPTS <small>(Total must equal Line A, B, or C above)</small>						\$
If Line 1 Total <\$10,000 enter \$0 on Line 1 and skip to Line 7						
2. TAX RATE	0.002	0.002	0.001	0.00075	0.001	
3. TOTAL TAX DUE (Line 1 x Line 2)						\$
4. PENALTY – 1% per month after April 15 (Line 3 x .01 x # months)						\$ <input style="width: 100px;" type="text"/>
5. INTEREST – 0.83% per month after April 15 (Line 3 x .0083 x # months)						\$ <input style="width: 100px;" type="text"/>
6. SUBTOTAL TAX & LATE FEES (Line 3 + Line 4 + Line 5)						\$ <input style="width: 100px;" type="text"/>
7. ANNUAL LICENSE FEE (Required even if no tax is due)						\$ 10.00
8. TOTAL DUE (Line 6 + Line 7). Check payable to Township of Pine						\$ <input style="width: 100px;" type="text"/>

I hereby certify that all information contained in this tax return is true and correct to the best of my knowledge and belief.

Signature _____ Title _____ Date _____ Telephone _____

INSTRUCTIONS AND ADDITIONAL INFORMATION ON REVERSE

INSTRUCTIONS AND ADDITIONAL INFORMATION

For specific information, please refer to Township of Pine Code Chapter 128, Articles I & IV.

Note: Chapter A-144 of the Township of Pine Code requires all businesses operating in Pine to file an annual Business Gross Receipts Tax Return and License Renewal. Filing of the tax return by April 15th of the current calendar year and payment of the \$10 annual license renewal fee, along with any tax due, will renew the business license through the end of the calendar year. All businesses must pay the \$10 annual license renewal fee, regardless of whether they are otherwise exempt from paying the tax.

Computation of Gross Receipts (Lines A-C):

- A. The license year is the current calendar year (2025). A business in operation for at least one full year prior to the beginning of the license year should compute the tax using the annual gross amount of business actually transacted during the preceding year. Enter amount on Line A. The tax return is due April 15th, 2025. There are no extensions.
- B. A business in operation for less than one full year prior to the beginning of the license year (2025) should compute the tax using the average monthly gross volume of business transacted during the preceding year multiplied by twelve. Enter amount on Line B. The tax return is due April 15, 2025. There are no extensions.
- C. A business beginning operation in 2025 should compute the tax using the gross volume of business transacted during the first full calendar month of engaging in business multiplied by the number of months remaining in the calendar year. Enter amount on Line C. This tax return shall be filed within 40 days from the date of commencing business.

Exemptions (Line D):

Any business claiming an exemption for any reason must submit an Application for Exemption, available on the Township's website. Upon approval, the business will be exempt from paying the business Gross Receipts Tax but must still file an annual return and pay the annual license renewal fee. Please refer to the Township of Pine Code Section 128 for information on qualifying exemptions. The Code can be found on the Township's website at www.twp.pine.pa.us.

Overpayment of the Business Gross Receipts Tax:

A business that discontinues operations in any license year after having paid the tax for the entire year may request a refund of the pro rata amount of the tax paid based upon the period of time not in business during that year. A refund shall not be made unless written claim is made within one year of payment of the tax. A business that discontinues operations during any license year before payment of tax becomes due for that year may prorate tax for that year and pay an amount equal to the gross receipts for the preceding full calendar year multiplied by the number of months in business during the license year.

Supporting Schedules Required:

The tax return is not considered to be filed unless supporting documentation of Gross Receipts is included. The appropriate page of the Federal tax return showing the amount of gross receipts reported must be attached (1st page of Form 1120, 1120S, 1065, 990, 1040 Schedule C or E). If an extension has been filed for the Federal tax return, please attach a copy of the extension request and provide other acceptable documentation such as a printout from the company's general ledger showing the gross receipts. The Federal schedule should be submitted when complete. If the reported gross receipts differ from the gross receipts reported on the Federal Tax Return, a reconciliation accounting for the difference must accompany the tax return.

Payment Option:

You may pay by Credit Card or eCheck(ACH) at <http://www.jordantax.com/payments>.

USE eCode: CBT

(A third-party processing fee will be charged for this service)