

## **INSTRUCTIONS**

### **MERCANTILE TAX**

The Mercantile Tax is to be paid on all the receipts from the sale either at retail (1.5 mills) or wholesale (1.0 mill) of any tangible goods sold. This includes the sale of goods from a place of business within the Borough to a person who does not reside within the Borough. This also includes food and beverage sold for consumption or otherwise.

### **PARTIAL YEAR**

If the business has not been operating for a full year then the Tax will be on the Gross Receipts for the period in the year that the firm has been operating. The Estimate Tax shall be computed by dividing the Tax by the number of months in business and then multiplying by twelve (12).

### **LICENSE**

A separate license shall be required for each place of businesses within the Borough.

### **NOTICE**

You are entitled to receive a written explanation of you rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Tri-State Financial Group at (610) 993-8609 during the office hours of 8:30 am to 4:30 pm, Monday through Friday.

All questions for clarification or help should be directed to:

**Tri-State Financial Group  
PO Box 38  
Bridgeport, PA 19405  
610-993-8609**

To access additional forms you may visit our web-site: [www.tfgtax.com](http://www.tfgtax.com)