



## **CITY OF WILLIAMSPORT**

City Treasurer  
PO Box 1265  
Williamsport, PA 17703  
570.327.7520

## **MERCANTILE AND BUSINESS PRIVILEGE TAX INSTRUCTIONS**

A completed Mercantile / Business Privilege (MBP) Tax return must be filed with payment and remitted to the City Treasurer's Office. Please contact us with any questions via email at [Treasurer@cityofwilliamsport.org](mailto:Treasurer@cityofwilliamsport.org) or by phone at 570-327-7520.

Additional information may be found online at [www.cityofwilliamsport.org/government/treasurer](http://www.cityofwilliamsport.org/government/treasurer).

### **INSTRUCTIONS:**

1. Each person, partnership, association, or corporation engaged in any business within the City of Williamsport is liable for filing a MBP tax return form, paying the annual license fee, and paying any tax due.
2. Returns are due by April 15th and gross receipts are calculated based on your previous year's gross receipts. Failure to pay by the due date will result in penalty and interest charges being applied.
  - a. New businesses must file within 40 days of commencement. If no receipts will be generated within the first 40 days, please contact our office for filing instructions.
  - b. Seasonal, temporary, itinerant and non-local contractors must file for a license within 40 days of commencing business. Returns should be filed and paid within 7 days of the business closing or job being completed.
  - c. If an extension is requested, a copy of your state or federal extension form is required to be filed with the City Treasurer by April 15th.
  - d. Filings will be considered timely if they are filed the next business day when the deadline falls on a holiday or weekend. Postmarks from the post office are also accepted and considered timely when made by the deadline.
3. Late payments will be charged a 10% penalty and interest will be added at ½% per month or part of month that the payment is late.
4. A copy of the appropriate properly completed IRS and/or PA schedule or schedules (i.e. Schedule C, Schedule E, Form 1120, Form 990, etc.) must be enclosed with your filing. Failure to supply proper supporting documentation verifying total gross receipts will result in an incomplete filing.
5. A \$1,000 gross receipts exclusion may be applied to each business per the City ordinance. Additional exclusions claimed must be detailed on a separate sheet.
6. Your license is included with your tax forms. A \$10 License fee payment must be made with your tax filing. Failure to pay for your license by the due date will result in an invalid license. License(s) are required to be conspicuously displayed at each business location.
7. If a receipt is desired, please provide a self-addressed stamped envelope with your filing.
8. Checks can be made payable to City Treasurer and remitted to:

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