

IMPORTANT NOTICE

PRIOR CHANGES MADE IN 2013 FOR THE BUSINESS & MERCANTILE TAX RETURN REMAIN IN EFFECT FOR 2014

The Business & Mercantile Tax Return changes remain as follows for 2014:

- **Layout of Tax Return: Format Changes**
- **Section for License payment removed in 2013
(Registration (License) Application with Fee of \$25.00 is
to be filed and paid separately)**
- **Minimum Tax amount of \$21.00 removed in 2013 from the
Estimated Tax Section (The Estimated gross receipts
should be the same amount as the gross receipts reported
for the Final Tax Reconciliation)**
- **Deduction for License/Registration Fee of \$21.00 removed in 2013**
- **Rounding of Gross Receipts and Tax to the nearest dollar
(No Cents)**

Upper Merion Township 511 Tax Department

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