

**MERCANTILE & BUSINESS
PRIVILEGE TAX RETURN
FOR
2016**

Township of Upper Merion
ATTN: Business Tax Office
175 W. Valley Forge Rd.
King of Prussia, PA 19406
www.umtownship.org
Phone: (610) 265-2600 • Fax: (610) 265-0482
Office Hours: 8:15 AM to 6 PM Monday to Thursday

**SEPARATE RETURN REQUIRED
FOR EACH PLACE OF BUSINESS
TAX DUE APRIL 15, 2016
ONLY U.S. POST OFFICE POSTMARK DATE ACCEPTED
NO EXTENSIONS**

IMPORTANT: This return must be filed with full remittance of tax due on or before due date in order to avoid the imposition of penalties and interest. Make check payable to: **Upper Merion Township. (Your cancelled check will be your receipt.)**

License #
Trade/Business Name and Address

THIS SPACE FOR OFFICE USE ONLY

- CASH
 CHECK NO.

AMOUNT REC'D \$

A E.I.N./SSN #: _____ PHONE NO. _____

- AMENDED RETURN:** Check box if filing an Amended Return. Attach copy of original return filed along with the Amended Return.
 FINAL RETURN: Check box if filing a final return. Attach a letter of explanation indicating the date company moved or closed along with refund amount, if applicable. Enclose documentation to support the figures reported.

DID BUSINESS TERMINATE? YES NO DID BUSINESS MOVE? YES NO
IF YES, LIST DATE TERMINATED _____ IF YES, WHERE _____

ENTER WHOLE DOLLAR AMOUNTS ONLY
A return must be filed even if you have no gross receipts

DOLLARS NO CENTS

| B ESTIMATED TAX FOR 2016 | | Gross Receipts | | Tax Rate | | Tax Computations | |
|---|----|----------------|--------|----------|--|------------------|-----------|
| BEFORE COMPLETING-SEE SECTION F BELOW | | | | | | | |
| B1. Projected RETAIL sales | B1 | 00 | x.0015 | B1 | | 00 | |
| B2. Projected WHOLESALE sales | B2 | 00 | x.0005 | B2 | | 00 | |
| B3. Projected SERVICE BUSINESS and/or RENTAL gross receipts | B3 | 00 | x.0015 | B3 | | 00 | |
| TOTAL B: SUM OF B1, B2, AND B3 | | | | | | B | 00 |

| C FINAL TAX FOR 2015 RECONCILIATION | | Gross Receipts | | Tax Rate | | Tax Computations | |
|--|----|----------------|--------|----------|--|------------------|-----------|
| C1. Actual RETAIL sales | C1 | 00 | x.0015 | C1 | | 00 | |
| C2. Actual WHOLESALE sales | C2 | 00 | x.0005 | C2 | | 00 | |
| C3. Actual SERVICE BUSINESS and/or RENTAL gross receipts | C3 | 00 | x.0015 | C3 | | 00 | |
| TOTAL C: SUM OF C1, C2, AND C3 | | | | | | C | 00 |

| D TAX DUE | | | |
|--|----|----------|-----------|
| D1. Total tax payable (sum of TOTAL lines B and C) | D1 | | 00 |
| D2. LESS ESTIMATED TAX PAYMENT FROM 2015 RETURN SECTION B - TOTAL B | D2 | | 00 |
| D3. PRIOR YEAR CREDIT BALANCE FROM 2015 RETURN [CREDIT APPEARS WITH (-) IN FRONT OF NUMBER]. | D3 | | 00 |
| TOTAL D: line D1 minus (-) D2-D3 | | D | 00 |

| E PENALTY AND INTEREST | | Failure to receive a tax return does not entitle owner to disregard the penalty or interest on taxes owed. | |
|---|----|--|-----------|
| E1. Penalty (10% of line D) if paid after April 15, 2015 CONTACT 511 TAX OFFICE FOR CORRECT CALCULATIONS | E1 | | 00 |
| E2. Interest (1-1/4% per month - Interest Computed Monthly) | E2 | | 00 |
| TOTAL E: sum of lines E1 + E2 | | E | 00 |

TOTAL DUE / (CREDIT): (sum of TOTAL lines D and E) Apply Credit Refund Credit
(Apply Credit to next years return - the 2017, Return section D line 2.)
ALL REFUND REQUESTS MUST BE MADE IN WRITING WITH SUPPORTING DOCUMENTATION ATTACHED.

IMPORTANT – SEE REVERSE SIDE OF TAX RETURN FOR SECTIONS F AND G
COMPUTATION OF GROSS VOLUME OF BUSINESS (REQUIRED)
ROUNDING OF GROSS RECEIPTS AND TAX AMOUNTS (REQUIRED)

AFFIRMATION: I hereby certify under the penalties provided by law that all statements made herein and/or in any supporting schedule or exhibit are to the best of my knowledge and belief true, correct, and complete. If this return is prepared by a person other than the taxpayer, his declaration is based on all the information of which he has any knowledge.

Date _____ Name (print) _____ Signature _____ Title _____
Signature of person preparing return (if other than taxpayer) _____ (Print or Type) _____

IMPORTANT NOTICE
ALL BUSINESSES MUST PROVIDE APPROPRIATE FEDERAL AND STATE RETURNS WITH SCHEDULES FOR BASE YEAR IN ORDER TO SUBSTANTIATE INCOME. EXPLAIN FULLY ANY DIFFERENCES BETWEEN GROSS VOLUME ON REVERSE SIDE. CHECK APPROPRIATE BOX BELOW INDICATING RETURN ATTACHED.

PAP-1821-A-0

SPECIFIC INSTRUCTIONS

F | COMPUTATION OF GROSS VOLUME OF BUSINESS FOR ESTIMATED TAX

1. If business commenced a full year January to December 2015 base the 2016 estimated tax on the 2015 gross receipts reported in section C. \$ _____
(DECREASE REQUIRES AN EXPLANATION)

2. **If business commenced after January 1, 2015, indicate starting date** (_____) **and multiply your average monthly gross volume of business** (\$ _____) **by 12.** \$ _____

3. If business commenced after January 1, 2016, indicate starting date (_____) and multiply your first month gross volume of business by the number of months remaining in the 2016 tax year (_____); include fractional months from starting date to December 31. \$ _____

G | ROUNDING INSTRUCTIONS & EXAMPLES

- Calculations for BOTH ROUNDING of GROSS RECEIPTS and CALCULATED TAX AMOUNTS

- Round up to the next whole dollar if an amount is 50 cents or more.
EXAMPLE: Enter \$739.50 as \$740

- Round down to the whole dollar below if the amount is less than 50 cents.
EXAMPLE: Enter \$739.49 as \$739

**ALL RETURNS THAT ARE NOT
ROUNDED WILL BE SENT BACK FOR
CORRECTION**