

Upper Merion Township
175 W. Valley Forge Rd.
King of Prussia, PA 19406
Attn: Business Tax Office
www.umtownship.org
(610) 265-2600 Phone
(610) 265-0482 Fax

2020

UPPER MERION TOWNSHIP AMUSEMENT TAX RETURN

MAKE CHECKS PAYABLE TO:
UPPER MERION TOWNSHIP

**TAX DUE
MONTHLY**

IMPORTANT: Permanent Amusement - This return must be filed with full remittance of tax due on or before the 10th day of each month for the previous months liability.
Temporary Amusement - This return must be filed with full remittance of tax due upon the conclusion of each day of business.

Business Name and Address _____ Lic. # _____	THIS SPACE FOR OFFICE USE ONLY <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Money Order
A. Reporting Period _____ Mo. _____ Yr. B. Nature of Business _____ C. Date Local Operation Began _____ D. Merc/BP Lic. Number _____	D. Indicate Type of Business <input type="checkbox"/> New <input type="checkbox"/> Established <input type="checkbox"/> Itinerant <input type="checkbox"/> Seasonal <input type="checkbox"/> Transient

PLEASE USE PROPER LINE IN COMPUTING TAX . . . NOTE Tax is to be computed on the "ESTABLISHED" price charged for admission regardless of free or discounted sales.

A. AMUSEMENT (PERMANENT)
1a. Number of Admissions _____ X Price of Admissions _____ \$ _____
2a. Total Admissions Received \$ _____
3a. Compute Amusement Tax (10% x 2a) \$ _____
4a. TOTAL DUE THIS STATEMENT A. \$ _____

B. AMUSEMENT (TEMPORARY)
1b. Number of Admissions _____ X Price of Admissions _____ \$ _____
2b. Total Admissions Received \$ _____
3b. Compute Amusement Tax (10% x 2b) \$ _____
4b. TOTAL DUE THIS STATEMENT B. \$ _____

C. AMUSEMENT DEVICE COLLECTION
(Bowling, Pool, Juke Box, ETC.)
1c. Total Collections \$ _____
2c. Compute Amusement Tax (10% x 1c) \$ _____
3c. TOTAL DUE THIS STATEMENT C. \$ _____

TOTAL TAX DUE (A + B + C) \$ _____
PENALTY - (10% of tax due) \$ _____
INTEREST - (1.25% of tax due for month or fraction thereof) \$ _____
FINES, COSTS, ETC. \$ _____
TOTAL DUE \$ _____

AFFIRMATION: I hereby certify under the penalties provided by law that all statements made herein and/or 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 which he has any knowledge.

Signature (X) _____ Date _____

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

Phone number () _____

FAILURE TO RECEIVE A TAX RETURN DOES NOT ENTITLE OWNER TO DISREGARD THE PENALTY OR INTEREST ON TAXES OWED.
INFORMATION ON REVERSE SIDE
A SEPARATE RETURN MUST BE FILED FOR EACH SEPARATE AMUSEMENT ACTIVITY.

IMPORTANT INFORMATION

1. The School District and Township of Upper Merion Amusement Tax Resolution/Ordinance imposes the following tax upon the admission fee or privilege to attend or engage in any amusement.
2. The tax is imposed at the rate of Ten (10%) Percentum of the established price charged by any producer for such privilege.
3. Permits: Every producer desiring to conduct any amusement within the Upper Merion School District or Township shall obtain a permit before initiating any business activities. If the applicant has or intends to have more than one place of amusement, a separate permit must be obtained for each place of amusement.
4. "Admissions" shall have the following meaning ascribed: The established price or regular monetary charge of any character whatever, including donations, contributions, and dues, or membership fees (periodical or otherwise), fixed and exacted, or in any manner received by producers, as herein defined from the general public, or a limited or selected number thereof, directly or indirectly, for the privilege of attending or engaging in any entertainment or amusement, provided that when such entertainment or amusement is conducted in any roof garden, night club, cabaret, or other place where the charge for admission is wholly or in part included in the price paid for refreshments, service, or merchandise, the amount paid for the admission to such amusement may at the option of the producer be deemed to be Fifty (50%) Percentum of the amount paid for refreshment, service or merchandise, or the producer may submit a return supported by evidence satisfactory to the collector of the actual expenditures paid out of the total admissions charged for amusements and pay a tax in accordance with the Resolution/Ordinance upon the actual expenditures made for such amusements.
5. "Amusement" shall have the following meaning ascribed: All manner and form of entertainment, including among others, a theatrical performance, operatic performance, carnival, circus, show, concert, lecture, sports event, vaudeville show, side show, amusement park and all forms of entertainment therein, dancing, golf course, bowling alley, billiard game, athletic contest, and any other form of diversion, sport, pastime or recreation for which admission as herein defined is charged or paid by any person for the privilege of attending or engaging therein.
6. In the case of permanent places of amusement, returns of the amount of tax collected shall be made on or before the 10th day of the following month.
7. Producers of temporary, seasonal, or itinerant places of amusement shall file a report promptly after each performance and the tax collected shall be due and payable on the day such reports are required to be made.
8. Neglect or refusal to make any report or payment as required will subject the producer to additional penalty Ten (10%) Percent of the amount of the tax.
9. Unpaid taxes shall bear interest at the following rate until payment in total is made:
One and One-Quarter Percent (1.25%) of tax due per month or fraction thereof.
10. Any producer who fails, neglects, or refuses to comply with the Resolution and Ordinance may be fined Three Hundred Dollars (\$300.00) and in default may be imprisoned for a period not exceeding thirty (30) days.
11. The amusement permit shall at all times be conspicuously displayed at the place for which it was issued.