

**MERCANTILE & BUSINESS  
PRIVILEGE TAX RETURN  
FOR  
2019**

**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: 9:00 AM to 5:00 PM Monday to Friday

**SEPARATE RETURN REQUIRED  
FOR EACH PLACE OF BUSINESS  
TAX DUE APRIL 15, 2019  
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 canceled check will be your receipt.)

<b>LICENSE #</b>	<b>LICENSE # MUST BE INCLUDED</b>	<b>THIS SPACE FOR OFFICE USE ONLY</b>
Trade/Business Name and Address		<input type="checkbox"/> CASH <input type="checkbox"/> CHECK NO.  AMOUNT REC'D \$ _____

**A** **E.I./SSN #:** \_\_\_\_\_ **PHONE NO.** \_\_\_\_\_

**AMENDED RETURN:** Check box if filing an Amended Return. Attach copy of original return filed along with the Amended Return. Taxpayer must contact 511 Tax Office before filing.

**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. **(CHECK BOX ONLY IF CLOSING OR MOVING)**

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>B</b>	ESTIMATED TAX FOR 2019 BEFORE COMPLETING-SEE SECTION F BELOW	Gross Receipts	Tax Rate	Tax Computations		
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
<b>TOTAL B: SUM OF B1, B2, AND B3</b>					<b>B</b>	<b>00</b>

<b>C</b>	FINAL TAX FOR 2018 RECONCILIATION	Gross Receipts	Tax Rate	Tax Computations		
<b>** (C3 includes Gain on Sale of Buildings and Capital Assets)</b>						
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
<b>TOTAL C: SUM OF C1, C2, AND C3</b>					<b>C</b>	<b>00</b>

<b>D</b>	TAX DUE		NO CENTS
D1.	Total tax payable (sum of TOTAL lines B and C)	D1	00
D2.	LESS ESTIMATED TAX PAYMENT FROM 2018 RETURN SECTION B - TOTAL B	D2	00
D3.	PRIOR YEAR CREDIT BALANCE FROM 2018 RETURN [CREDIT APPEARS WITH (-) IN FRONT OF NUMBER].	D3	00
<b>TOTAL D: line D1 minus (-) D2-D3</b>			<b>D</b>

<b>E</b>	PENALTY AND INTEREST		NO CENTS
<small>Failure to receive a tax return does not entitle owner to disregard the penalty or interest on taxes owed.</small>			
E1.	Penalty (10% of line D) if paid after April 15, 2019 <b>CONTACT 511 TAX OFFICE FOR CORRECT CALCULATIONS</b>	E1	00
E2.	Interest (1-1/4% per month - Interest Computed Monthly)	E2	00
<b>TOTAL E: sum of lines E1 + E2</b>			<b>E</b>

**TOTAL DUE / (CREDIT):** (sum of TOTAL lines D and E)  Apply Credit  
 (Apply Credit to next years return - the 2020, Return section D line 2.)  Refund Credit  
**ALL REFUND REQUESTS MUST BE MADE IN WRITING WITH SUPPORTING DOCUMENTATION ATTACHED.**

**SEPARATE CHECK - DO NOT COMBINE TAX PAYMENT WITH OTHER TAX PAYMENTS**  
**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** \_\_\_\_\_

**Name** \_\_\_\_\_ **(Print or Type)** \_\_\_\_\_ **Title** \_\_\_\_\_

**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.

## SPECIFIC INSTRUCTIONS

### **F | COMPUTATION OF GROSS VOLUME OF BUSINESS FOR ESTIMATED TAX**

1. If business commenced a full year January to December 2018 base the 2019 estimated tax on the 2018 gross receipts reported in section C. \$ \_\_\_\_\_  
**(DECREASE REQUIRES AN EXPLANATION)**
  
2. If business commenced after January 1, 2018, indicate starting date ( \_\_\_\_\_ ) and multiply your average monthly gross volume of business ( \$ \_\_\_\_\_ ) by 12. \$ \_\_\_\_\_
  
3. If business commenced after January 1, 2019, indicate starting date ( \_\_\_\_\_ ) and multiply your first month gross volume of business by the number of months remaining in the 2019 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**