

**READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM**

**2021**

**TOWNSHIP OF UPPER MERION**

**OFFICIAL USE ONLY**

**BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN**

FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2021  
ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2022  
**Due Date April 15, 2022**

DATE REC'D \_\_\_\_\_ AMT REC'D \_\_\_\_\_  
CHECK NO \_\_\_\_\_ BATCH NO \_\_\_\_\_

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BUSINESS ACCOUNT NUMBER:	EIN/SSN:
BUSINESS LOCATION:	
DID YOU TERMINATE / MOVE THIS BUSINESS <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> MOVED DATE:	IF MOVED, WHERE?
<input type="checkbox"/> NON-PROFIT <input type="checkbox"/> MANUFACTURER	

**ENTER WHOLE DOLLAR AMOUNTS ONLY**

A return must be filed even if you have no gross receipts

**DOLLARS**

**NO CENTS**

1. Sales or Gross Receipts (January 2021 to December 2021 only)	1.	00
2. Exclusions (Must attach written proof)	2.	00
3. Taxable Gross Receipts (Line 1 Less Line 2)	3.	00

Check if Amended Return

FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2021	RECEIPTS FROM LINE ABOVE	TAX COMPUTATIONS
4. Wholesale (See Definition)	4. _____ x .0005	4. _____ 00
5. Retail	5. _____ x .0015	5. _____ 00
6. Service	6. _____ x .0015	6. _____ 00
7. Rental / Other Income	7. _____ x .0015	7. _____ 00
8. Total (add Lines 4, 5, 6, & 7)	8. _____	8. _____ 00
9. Deduct 2021 Estimated Tax (Paid with 2020 Return)	9. _____	9. _____ 00
10. Total Tax Due, or Credit (Line 8 Less Line 9)	10. _____	10. _____ 00

<b>ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2022</b>		
11. 2022 Estimated Tax (Must use amount shown on Line 8)	11.	00

<b>TOTAL TAX DUE IF PAID BY APRIL 15, 2022</b>		
12. Add Line 10 and Line 11	12.	00

<b>PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2022</b>		
13. Add: 10% Penalty if paid after April 15, 2022 (multiply Line 12 x 10%)	13.	00
14. Add: 1.25 % Interest per month or part thereof (multiply Line 12 x 1.25% x No. of months)	14.	00
15. TOTAL TAX, PENALTY AND INTEREST (Add Lines 12,13, & 14)	15.	00

<b>LICENSE FEE –</b>		
16. Annual Business License Fee (a separate License is required for each location, \$25 per location) Wholesaler, Retailer, Restaurant, Service, Rental @ \$25 Each	16. 25 X _____ =	00
17. Total Amount Due (Add Lines 15 & 16) <input type="checkbox"/> Apply Credit <input type="checkbox"/> Refund Credit	17.	00

**Any Work Papers containing calculations used to determine Gross Receipts and copies of Federal Returns shall be attached to this return. Tax returns will not be considered complete unless such documents are attached.**  
 1040 - SCH C;  1040 - SCH E;  1065;  1120;  1120S;  P&L STATEMENT

Make Check Payable to: **UPPER MERION TOWNSHIP**  
**SEND ORIGINAL WITH PAYMENT - MAKE A COPY FOR YOUR RECORDS**  
I declare under penalty of law that all statements made here and/or in supporting schedules are true, correct and complete to the best of my knowledge and belief.

Mail Return and Payment to: **TRI-STATE FINANCIAL GROUP**  
**PO BOX 38**  
**BRIDGEPORT, PA 19405**  
**610-270-9520**

Print Name	Telephone Number
Signature	Date
Signature and Address of Person Preparing Return (if other than taxpayer)	Date

“As required by Pennsylvania law, Upper Merion Township will provide upon request a disclosure statement explaining to the taxpayer their rights in certain tax proceedings involving the Township.”

NEW BUSINESS: License must be obtained prior to opening. Tax must be paid within 60 days after opening date. SEE APPLICATION FORM.

FORM MUST BE PREPARED IN ITS ENTIRETY, SIGNED AND DATED. IF NOT THE FORM WILL BE RETURNED AND PENALTY AND INTEREST ADDED UNTIL COMPLETED FORM IS RECEIVED.

## INSTRUCTIONS

**LICENSES** - A license fee of \$25.00 is due for each place of business in Upper Merion Township and is payable no later than April 15 of the new tax year.

A license fee is due for each place of business in Upper Merion Township as follows:

Wholesaler, Retailer, Restaurants, Service, Rental @ \$25.00 Each (example Wholesaler \$25.00; Wholesale and Retailer \$50.00).

**NEW BUSINESS** - Tax must be paid within 45 days after opening date of business. **All new businesses must complete the Business Privilege/ Mercantile License Application form.**

F	COMPUTATION OF GROSS VOLUME OF BUSINESS FOR ESTIMATED TAX
1.	If business commenced a full year January to December 2022 base the 2023 estimated tax on the 2022 gross receipts reported on Line 8. <span style="color: red;">(DECREASE REQUIRES AN EXPLANATION)</span> <span style="float: right;">\$ _____</span>
2.	If business commenced after January 1, 2022, indicate starting date (____) and multiply your average monthly gross volume of business (\$ _____) by 12. <span style="float: right;">\$ _____</span>
3.	If business commenced after January 1, 2023, indicate starting date (_____) and multiply your first month gross volume of business by the number of months remaining in the 2023 tax year (____); include fractional months from starting date to December 31. <span style="float: right;">\$ _____</span>

**LATE FILING** - Penalty of 10% of tax plus interest rate of 1.25% per month or fraction of a month to be added if filed after due date.

**WHOLESALE RATE** - The only businesses that qualify for the wholesale rate are businesses that sell a product to a vendor who, in turn, resells that product in the exact same form. Selling in bulk or not selling to the general public does not, in itself, qualify a business for the wholesale rate.

**ATTACHMENT** - As described on the front of this form, please provide the applicable documentation for receipts reported. Any Work Papers containing calculations used to determine Gross Receipts and copies of Federal Returns shall be attached to this return. Tax returns will not be considered complete unless such documents are attached.

1040 - SCH C;  1040 - SCH E;  1065;  1120;  1120S;  P&L STATEMENT

**ROUNDING INSTRUCTION & EXAMPLES** – Calculations for Both Rounding of Gross Receipts and Calculated Tax Amounts.

- Round to the next whole dollar if an amount is 50 cents or more
  - EXAMPLE: Enter \$739.50 as \$740
- Round down to the next whole dollar below if the amount is less than 50 cents
  - EXAMPLE: Enter \$739.49 as \$739

### NOTICE

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling **Tri-State Financial Group** at (610) 270-9520 during the office hours of 9:00 am to 4:00 pm, Monday through Friday.

All questions for clarification or help should be directed to:

**Tri-State Financial Group**  
**PO Box 38**  
**Bridgeport, PA 19405**

To access additional forms and the rules and regulations you may visit our website: [www.tfgtax.com](http://www.tfgtax.com)