

READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM

2025

TOWNSHIP OF UPPER MERION

BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN

FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2025

ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2026

Due Date April 15, 2026

OFFICIAL USE ONLY

DATE REC'D

AMT REC'D

CHECK NO

BATCH NO

BUSINESS ACCOUNT
NUMBER:

EIN/SSN:

BUSINESS LOCATION:

DID YOU TERMINATE / MOVE THIS BUSINESS

YES NO MOVED DATE:

IF MOVED, WHERE?

NON-PROFIT MANUFACTURER

ENTER WHOLE DOLLAR AMOUNTS ONLY

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

1. Sales or Gross Receipts (January 2025 to December 2025 only)

2. Exclusions (Must attach written proof)

3. Taxable Gross Receipts (Line 1 Less Line 2)

Check if Amended Return

DOLLARS

NO
CENTS

1. 00

2. 00

3. 00

FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2025

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. x .0015 8. 00

9. Deduct 2025 Estimated Tax (Paid with 2024 Return)

9. x .0015 9. 00

10. Total Tax Due, or Credit (Line 8 Less Line 9)

10. x .0015 10. 00

ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2026

11. 2026 Estimated Tax (**Must use amount shown on Line 8**)

11. 00

TOTAL TAX DUE IF PAID BY APRIL 15, 2026

12. Add Line 10 and Line 11

12. 00

PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2026

13. Add: 10% Penalty if paid after April 15, 2026 (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

LICENSE FEE -

16. Annual Business License Fee (a separate License is required for each location, **\$25 per location**)

Wholesaler, Retailer, Restaurant, Service, Rental @ \$25 Each

17. Total Amount Due (Add Lines 15 & 16)

Apply Credit Refund Credit

16. 25 X = 00

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; 4797; 8824

Make Check Payable to: **UPPER MERION TOWNSHIP**

Mail Return and Payment to: **TRI-STATE FINANCIAL GROUP**

SEND ORIGINAL WITH PAYMENT - MAKE A COPY FOR YOUR RECORDS

PO BOX 38

I declare under penalty of law that all statements made here and/or in supporting

BRIDGEPORT, PA 19405

schedules are true, correct and complete to the best of my knowledge and belief.

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 2025 base the 2026 estimated tax on the 2025 gross receipts reported on Line 8. \$ _____ (DECREASE REQUIRES AN EXPLANATION)
2.	If business commenced after January 1, 2025, indicate starting date (____) and multiply your average monthly gross volume of business (\$_____) by 12. \$ _____
3.	If business commenced after January 1, 2026, indicate starting date (_____) and multiply your first month gross volume of business by the number of months remaining in the 2026 tax year (______); include fractional months from starting date to December 31. \$ _____

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.

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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 8:30 am to 4:30 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