

READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM

| | |
|---|---|
| 2020 TOWNSHIP OF MARPLE | OFFICIAL USE ONLY |
| BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2020 ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2021 Due Date April 15, 2021 | DATE REC'D _____ AMT REC'D _____ CHECK NO _____ BATCH NO _____ |

| | | |
|---|--------------------------------|------------------|
| | 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 | DOLLARS | NO CENTS |
|---|---------------------------------|-------------------------|
| A return must be filed even if you have no gross receipts | | |
| 1. Sales or Gross Receipts (January to December only) | 1. | 00 |
| 2. Exclusions (Must attach written proof) | 2. | 00 |
| 3. Taxable Gross Receipts (Line 1 Less Line 2) (If under \$25,000 see reverse side for instructions) | 3. | 00 |
| FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2020 | RECEIPTS FROM LINE ABOVE | TAX COMPUTATIONS |
| 4. Wholesale | 4. _____ x .001 | 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 2020 Estimated Tax (Paid with 2019 Return) | 9. _____ | 9. _____ 00 |
| 10. Total Tax Due, or Credit (Line 8 Less Line 9) | 10. _____ | 10. _____ 00 |
| ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2021 | | |
| 11. 2021 Estimated Tax (Must use amount shown on Line 8) | 11. _____ | 00 |
| TOTAL TAX DUE IF PAID BY APRIL 15, 2021 | | |
| 12. Add Line 10 and Line 11 | 12. _____ | 00 |
| PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2021 | | |
| 13. Add: 10% Penalty if paid after April 15, 2021 (multiply Line 12 x 10%) | 13. _____ | 00 |
| 14. Add: 1% Interest per month or part thereof (multiply Line 12 x 1% x No. of months) | 14. _____ | 00 |
| 15. TOTAL TAX, PENALTY AND INTEREST (Add Lines 12,13, & 14) | 15. _____ | 00 |
| LICENSE FEE | | |
| 16. 2021 Annual Business License Fee (separate License required for each location, \$10 per location) | 16. 10 x ____ = | 00 |
| 17. Total Amount Due (Add Lines 15 & 16) | 17. _____ | 00 |

**Any Work Papers containing calculations used to determine Gross Receipts and copies of Federal Returns shall be attached to this return.
 Tax return will not be considered complete unless such documents are attached.**

Make Check Payable to: **MARPLE 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 of Person Preparing Return (if other than taxpayer) | Date |
| Address of Preparer | Telephone Number |

“As required by Pennsylvania law, Marple 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

BUSINESS PRIVILEGE TAX

The Business Privilege Tax of 1.5 mills is to be paid on the **gross receipts** of Persons, Businesses, Trades, Occupations and Professions operating a business within the Township. **Where a taxpayer has receipts from interstate commerce, taxable receipts will be calculated as follows:**

(Total Gross Receipts x Apportionment Factor) = Gross Receipts Apportioned to Pennsylvania

The "Apportionment Factor" shall be the product of averaging the total of the following percentages: (1) Wages, salaries, commissions, and other compensation in Pennsylvania, as a percentage of the total wages, salaries, commissions and other compensation. (2) Value of the tangible personal property and real property owned or leased and situated within Pennsylvania as a percentage of the total tangible personal and real property owned or leased. For purposes of this calculation, the value of leased property is eight times the annual rent. (3) Gross Receipts from Pennsylvania sales and/or services, as a percentage of total Gross Receipts from sales and/or services.

MERCANTILE TAX

The Mercantile Tax is to be paid on the **gross receipts** from the sale either at retail (1.5 mills) or wholesale (1.0 mill) of any goods sold by any "Dealer" operating a Business within the Township. This also includes food and beverage sold for consumption or otherwise within the Township. **Where a taxpayer has receipts from interstate commerce, taxable receipts will be calculated as detailed above.**

TOTAL REVENUE UNDER \$25,000

If your total revenue for the year is under \$25,000.00 you do not have to pay any tax. You are still required to file this return and pay the license fee. You are also required to attach a copy of your Federal Return to verify your revenue.

PARTIAL YEAR

If the business has not been operating for a full year then the Tax will be on the Gross Receipts for the period in the year that the business has been operating. The Estimated Tax shall be computed by dividing the Tax by the number of months in business and then multiplying by twelve (12).

LICENSE

A separate license shall be required for each place of businesses within the Township. If a business is located outside the Township but providing services or selling products subject to the Business Privilege / Mercantile Tax within the Township, that business shall be required to obtain a license.

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
610-270-9520

To access additional forms and the rules and regulations you may visit our web-site: **www.tfgtax.com**