

Tri-State Financial Group  
 PO Box 38  
 Bridgeport, PA 19405  
[www.tfgtax.com](http://www.tfgtax.com)  
 (610) 270-9520 Phone  
 (610) 270-9522 Fax

# 2023

## MUNICIPALITY OF NORRISTOWN

### AMUSEMENT TAX RETURNS

**MAKE CHECK PAYABLE TO:  
 NORRISTOWN MUNICIPALITY**

**TAX DUE  
 MONTHLY**

**IMPORTANT:** Permanent Amusement – This return must be filed with the full remittance of tax due on or before the 10<sup>th</sup> day of each month for the previous month’s liability.

Temporary Amusement – This return must be filed with the full remittance due upon the conclusion of each day of business.

Business Name and Address _____	Account #: _____	<b>OFFICE USE ONLY</b>
		DATE REC'D _____ AMOUNT REC'D _____
		CHECK NO _____ BATCH NO _____
A. Reporting Period _____ Mo. _____ Yr. B. Nature of Business _____ C. Date Local Operations Began _____ D. Merc/BP Lic. Number _____		<b>INDICATE TYPE OF BUSINESS</b>
		_____ New      _____ Established _____ Itinerant      _____ Seasonal      _____ 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/Collections \_\_\_\_\_ X Price of Admissions/Collections \$ \_\_\_\_\_

2a. Total Admissions/Collections Received \$ \_\_\_\_\_

3a. Compute Amusement Tax (5% x 2a) \$ \_\_\_\_\_

4a. TOTAL DUE THIS STATEMENT A. \$ \_\_\_\_\_

**B. AMUSEMENT (TEMPORARY)**

1b. Number of Admissions/Collections \_\_\_\_\_ X Price of Admissions/Collections \$ \_\_\_\_\_

2b. Total Admissions/Collections Received \$ \_\_\_\_\_

3b. Compute Amusement Tax (5% x 2b) \$ \_\_\_\_\_

4b. TOTAL DUE THIS STATEMENT B. \$ \_\_\_\_\_

TOTAL TAX DUE (A + B) \$ \_\_\_\_\_

ADD: 10% Penalty if paid after 10<sup>th</sup> of Month \$ \_\_\_\_\_

FINES, COST, ETC. \$ \_\_\_\_\_

**TOTAL DUE** **\$ \_\_\_\_\_**

**AFFIRMATION:** I hereby certify under penalties provided by law that all the statements made herein and/or any supporting schedule or exhibit are 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 \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_

Signature of person preparing return (if other than taxpayer)

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**

## IMPORTANT INFORMATION

1. The Municipality of Norristown 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 Five (5%) Per Centum of the established price charged by any producer for such privilege.
3. Permits: Every producer desiring to conduct any amusement within the Municipality of Norristown 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: A monetary charge of any character whatever, including donations, contributions and dues, or membership fees, periodical or otherwise, charged or paid for the privilege of attending or engaging in amusement, as hereinafter defined, provided that, in the case of persons, except bona fide employees of the person conducting the amusement or Municipality officers on official business, admitted free or at the reduced rates at a time when and under circumstances under which an established price is charged to other persons, the term "admission" shall mean the established price as charged to other persons.
5. "Amusement" shall have the following meaning ascribed: All manner and form of entertainment, including among others, a theatrical performance, operatic performance, motion-picture exhibition, carnival, circus, show, concert, lecture, sports event, swimming or bathing pool, vaudeville show, sideshow, 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 10<sup>th</sup> 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. Any producer who fails, neglects, or refuses to comply with the Resolution and Ordinance may be fined Six Hundred Dollars (\$600.00) and in default may be imprisoned for a period not exceeding thirty (30) days.
10. The amusement permit shall at all times be conspicuously displayed at the place for which it was issued.