

LOWER GWYNEDD TOWNSHIP

Mercantile/Business Privilege Tax Return
FINAL RETURN YEAR ENDED DECEMBER 31, 2009
DUE APRIL 15, 2010

For Tax Office Use Only	
Date Rec'd	_____
Amt Rec'd	_____
Check No.	_____

License No. (use FED# or SS#): _____

If filing for the first time please indicate date business began in Lower Gwynedd Township: _____

Did you terminate this business or move out of the Township in 2009? _____

Date moved: _____

Date business terminated: _____

BUSINESS NAME/ADDRESS: _____

	Remit payment to: LGT ASSOCIATES, INC. P.O. BOX 475 SPRING HOUSE, PA 19477 Phone: 215/628-3988 / Fax: 215/628-9296
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Extension Requested for filing 2009 Tax Return Yes _____ No _____ Extension payment remitted \$ _____

CONTRACTORS LOCATED OUTSIDE LOWER GWYNEDD TOWNSHIP COMPLETE 2010 LICENSE FEE SECTION ONLY

Calculation of Taxable Receipts for 2009

1. Sales or Gross Receipts from Jan. 1 to Dec. 31, 2009: _____ 1.
 (use figure reported on Federal Tax Return / Schedule "C" & include documentation)
2. LESS EXCLUSIONS:
 - (A) Rental &/or Service Businesses ONLY may deduct \$2500 of gross receipts _____ 2(A)
 - (B) Philadelphia Exclusions: Must provide documentation _____ 2(B)
 - (C) Receipts attributed to other States: Must provide documentation _____ 2(C)
3. TOTAL EXCLUSIONS: Add lines 2A, 2B & 2C: _____ 3.
4. TAXABLE GROSS RECEIPTS: Line 1 less Line 3 _____ 4.

Final Return for Period Ending December 31, 2009

5. Taxable Gross Receipts (use line 4 from above)
 - (A) Service Business \$ _____ x .001= _____ 5(A)
 - (B) Rental Business \$ _____ x .001= _____ 5(B)
 - (C) Retail Business (includes restaurants) \$ _____ x .00075= _____ 5(C)
 - (D) Wholesale Business \$ _____ x .0005= _____ 5(D)
6. Total lines 5(A),(B),(C) & (D) _____ 6.

Penalty and Interest If Paid After April 15, 2010

7. Add 10% penalty (multiply line 6 x .10) _____ 7.
8. Add 1 1/4% per month or fraction thereof (multiply line 6 x .0125 x no. of months) _____ 8.
9. TOTAL PENALTY & INTEREST - add lines 7 & 8 _____ 9.

2010 LICENSE FEE:

- 10.(A) Service, Rental, Retail, Restaurants or Wholesale Business - \$10.00 _____
- (B) Wholesale & Retail Business - \$15.00 _____ 10.

11. TOTAL 2009 TAX DUE (add lines 6, 9 & 10)

Documentation of all Receipts/Exclusions must be provided with the filed Return

I declare under penalty of law that all statements made herein and/or in supporting schedules are true, correct, and complete to the best of my knowledge and belief.

Signature _____ Title _____ Date _____

SIGN, DATE & REMIT ALL SUPPORTING DOCUMENTATION VERIFYING GROSS RECEIPTS/SALES.
 FAILURE TO COMPLETE RETURN IN ITS ENTIRETY WILL RESULT IN PENALTY & INTEREST
 YOUR ACCOUNT WILL BE CONSIDERED DELINQUENT UNTIL YOU HAVE FILED PROPERLY.

INSTRUCTIONS

WHO IS SUBJECT TO THIS TAX - Any business, trade, occupation and profession carrying on or exercising whether for gain or profit or otherwise within the Township; any trade, business, including but not limited to financial business as herein defined, profession, vocation, service, construction, communication or commercial activity or rendering services from or attributable to a bona fide place of business within the Township. **Any person who has no office space separate from his residence located in the Township shall be considered as conducting his business, trade, occupation or profession from his residence, but this provision shall not be construed as permitting any business in a location where zoning laws prohibit the conduct of a business.**

CONTRACTORS - Only contractors with a base of operations within Lower Gwynedd Township can be taxed for the privilege of conducting business from their home base of operations within the Township on their gross receipts for ALL transactions, except those legally excluded. Contractors who perform work in Lower Gwynedd Township with a base of operations in another jurisdiction will only be responsible for paying the annual License/Registration Fee.

EXTENSION REQUEST - A business filing for an extension of time on their Federal or PA Return shall be entitled to a similar extension of time for filing the Mercantile/Business Privilege Tax Return. A copy of the Federal or PA Extension request form must be attached to the Tax Return when filed. **Extensions extend the due date for filing – not the due date for paying the tax.**

CALENDAR YEAR - Return **MUST** be filed on a calendar year - **JANUARY 1 TO DECEMBER 31**. If business is on a FISCAL YEAR, monthly breakdown of receipts from January to December must be included with the filed Return.

COPY OF FEDERAL TAX RETURN - All businesses or professions operating in Lower Gwynedd Township must submit a copy of the Schedule C or IRS form 1040, 1065, 1120, or 120S for verification of gross receipts.

SEASONAL BUSINESS - If the business is seasonal, temporary or itinerant by its nature, the tax will be on gross receipts for the period in the year that the business was operating.

FAILURE TO FILE - VIOLATIONS AND PENALTIES - Any person, as defined in this article, or any officer, agent, servant or employee thereof, who shall fail, neglect or refuse to comply with any of the terms or provisions of the code, shall upon conviction thereof, before a District Justice, be sentenced to pay a civil penalty of 10% of the tax or \$300, whichever is greater, together with the costs of suit and reasonable attorney's fees incurred by the Township.

LINE 1 - As reported on line 1 of your Federal Income Tax or Schedule C.

LINE 2 - **EXCLUSIONS** - Service and Rental businesses have an automatic \$2500 exclusion.
Any other exclusion must have proof submitted or the exclusion will not be allowed.

LINE 5(A) - **SERVICE BUSINESS** - For services rendered by any business, trade, occupation or profession, including, without being limited to, any service or services rendered by any person as follows: advertising and public relation agencies, apartment and rooming house operators, architects, barbershop operators, beauty shop operators, bricklaying, brokers, cable television operators, carpentry, certified public accountants, chemists, chropractors, cleaning, pressing & dyeing establishments, commission merchants, consultants or sub-contractors engaged in alteration, building, construction, or repair of any kind, dentists, electricians, engineers, funeral directors, hotel operators, insurance brokers and agents, laundry operators, lawyers, lessors of real and tangible personal property for commercial or residential purposes, management services of any kind, manufacturing representatives, nurses, amusement operators, optometrists, parking lot and garage operators, pharmacists, physiscians, plastering and drywall contractors, podiatrists, promoters, public accountants, real estate brokers, real estate developers, shoe repair operators, social workers, tailors, teachers, therapists, travel agents, vending machine operators, veterinarians, and warehouse operators.

LINE 5(B) - **RENTAL BUSINESS** - All receipts derived from rental of real properties, such as apartments, duplexes, condominiums, shopping centers or from all other residential or commercial properties.

LINE 5(C) - **RETAIL BUSINESS** - All receipts are taxable for those businesses whose receipts are derived from the sale of goods, wares and merchandise to the ultimate user. Restaurants, department stores and supermarkets would be a few examples.

LINE 5(D) - **WHOLESALE BUSINESS** - All receipts derived from sales to third parties who are not the ultimate users. All receipts are taxable regardless of where shipped.

LINES 6-11 - Every business **MUST** complete these lines together with total payment or the tax form will be returned.

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 LOWER GWYNEDD TOWNSHIP AT (215) 646-5302 DURING THE HOURS OF 8:00 A.M. TO 5:00 P.M. ON ANY WEEKDAY OTHER THAN A HOLIDAY.