

**LGT ASSOCIATES INC. POST OFFICE BOX 475. SPRING HOUSE PA 19477**

Collector of Earned Income Tax and Mercantile/Business tax for Lower Gwynedd Township

Phone: 215-628-3988 Fax: 215-628-9296

**Welcome to Lower Gwynedd Township**

Please review the enclosed information regarding operating a business in our Township.

**EARNED INCOME TAX (EIT)**

1. All employers are required to deduct ½% local income tax from **all** employee wages, with the exception of Philadelphia residents. (If employee resides in Philadelphia you must remit local income tax directly to The City of Philadelphia)
2. If employee is a **Lower Gwynedd Township resident** you are required to withhold a total of **1%** local income tax.
3. As a courtesy to an employee, you may withhold additional local income tax.
4. Every employer is required to file a quarterly return, providing our office with the following information:
  - social security #
  - complete address
  - municipality of residence
  - gross earnings
  - amount of tax withheld
5. In addition, you must file an Employer Annual Reconciliation at years end.

**MERCANTILE/BUSINESS PRIVILEGE TAX (MBT)**

Lower Gwynedd Township enacted (1986) a MBT tax based on the gross receipts generated from a business within the Township.

1. Every business is required to register with our office by completing the enclosed application.
2. An annual license fee is required to be paid by each business.
3. Every business is required to file a MBT tax return at years end.

**\*Note\*** tax rates & license fees appear on enclosed sample MBP return.

**Please complete the enclosed registration form (include license fee) and forward promptly to LGT Associates, Inc. in the envelope provided.**

**LGT ASSOCIATES INC. POST OFFICE BOX 475. SPRING HOUSE PA 19477**

COLLECTOR OF EARNED INCOME AND MERCANTILE BUSINESS PRIVILEGE TAX  
FOR LOWER GWYNEDD TOWNSHIP AND THE WISSAHICKON SCHOOL DISTRICT

PHONE: 215-628-3988 / FAX: 215-628-9296

**EARNED INCOME TAX REGISTRATION  
MERCANTILE/BUSINESS PRIVILEGE TAX LICENSE APPLICATION**

LICENSE NO. (use FED ID# or SS#): \_\_\_\_\_

Name of Business: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Physical Address if different from mailing address: \_\_\_\_\_

Local Contact Person: \_\_\_\_\_ Phone No: \_\_\_\_\_

Business Phone No: \_\_\_\_\_ Fax No: \_\_\_\_\_

Are tax returns completed by individual in local office? \_\_\_\_\_ Yes \_\_\_\_\_ No

Name of tax preparer: \_\_\_\_\_

(If no, please provide individual's name, address & phone # )

\_\_\_\_\_

**Type of Business:**

_____ Service	_____ Permanent	_____ Sole Proprietorship
_____ Rental	_____ Temporary/Seasonal	_____ Partnership
_____ Retail (includes restaurants)		_____ Corporation
_____ Wholesale		_____ Other

How long in business at this location? \_\_\_\_\_

Starting date of business: \_\_\_\_\_

Number of employees: \_\_\_\_\_

Was this Business previously operated in Lower Gwynedd Township under a different owner/name within the last year? \_\_\_\_\_ If yes, provide previous owner/business name:

**Earned Income Tax:**

Lower Gwynedd Township's Ordinance #319 requires every employer to withhold ½ % Earned Income Tax (.005) from all non-resident employee wages. If employee is a Lower Gwynedd Township resident, you are required to withhold a total of 1% local Earned Income Tax.

**Mercantile/Business Privilege Tax:**

Please submit this form with the appropriate license fee listed below for registration of current year MBP Tax. At the end of the current tax year a final MBP Return will be sent to each business for payment of the gross receipts tax which will include payment of the **following year** annual license fee.

**License Fee:**

Service, Rental, Restaurants or Wholesale Business: **\$10.00**  
Combined Wholesale & Retail Business: **\$15.00**

SIGNATURE OF APPLICANT \_\_\_\_\_

PRINT NAME \_\_\_\_\_ DATE \_\_\_\_\_