

Instructions
Township of Abington
2004 Mercantile & Business Privilege Tax Return
Final Return for Calendar Year Ended December 31, 2004
Estimated Return for Calendar Year Ended December 31, 2005
Due April 15, 2005

Who Is Subject To This Tax?:

- A. Any Business, Trade, Occupation and Profession - Carrying on or exercising, whether for gain or profit or otherwise, any trade, business - retail, wholesale, profession, vocation, service, construction, communications or commercial activity or rendering services from or attributable to a bonafide office or place of business within Abington Township.
- B. For Businesses Outside Abington Township - A monthly breakdown, on a calendar basis, of receipts (sales) applied to Abington or for contractors a copy of contract for each job.
- C. Calendar Year - Return **must** be filed on a calendar basis - January 1 to December 31.
- D. Fiscal Year - If business is on a fiscal year with Internal Revenue Service, include, with your return, a monthly breakdown of receipts from January to December inclusive.
- E. Copy of Corporate Federal Income Tax Return or Schedule C - Corporations with locations both in and out of Abington **must submit a computer printout to show calendar year sales for their Abington locations.**
- F. Extension of Time to File - Tax payer must submit Township Form #120. This completed form, plus a check on account, must be in the Tax Office on or before April 17th.
- G. Failure to File - Violations and Penalties - Any person, as defined on 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 fine of not less than twenty-five dollars (\$25.) nor more than three hundred dollars (\$300.) together with costs of prosecution for each offense.

Line 1 - Actual Receipts - As reported from Line 1 of your Federal Income Tax return or computer printout.

Line 2 - Exclusions - Every business has an automatic \$2,500 exclusion.

(Any other exclusion, taxpayer must submit proof, if portion of gross receipts are paid to another taxing jurisdiction. Taxpayer must provide a copy of tax return paid to another city, township/borough, along with copy of cancelled check to show proof of payment of tax.)

Line 5 - Retail Mercantile - All receipts are taxable for those businesses whose receipts are derived from the sale of goods, wares and merchandise to the ultimate user. Examples of these types of businesses are restaurants (where food, drink or refreshments are served), department stores, supermarkets, etc.

Line 6 - Wholesale Mercantile - Same as #5 above, except receipts are derived from sales to third parties who are not the ultimate users. All receipts are taxable regardless of where shipped.

Line 7 - Service (Business Privilege) - All gross receipts attributable to the township without regard to whether such receipts are derived from inside or outside the township. For services rendered by any business, trade, occupation or profession, without deductions for the cost of property sold, materials used, labor, services or other costs, interest, discount paid or any other expenses. Examples: vehicle repairs (labor only), manufacturer's representatives, real estate brokers and agents, professionals (lawyers, accountants, physicians, etc.), insurance agents, contractors, travel agents, etc.

Line 8 - Rental Income - All receipts derived from rental or real properties, such as apartments, duplexes, condominiums, shopping centers or from all other residential or commercial properties.

Line 9 - Interest, Dividends and Capital Gains - Include all interest earned for checking and savings accounts, certificates of deposit, bonds, et al; Cash Dividends - on publicly held stocks and bonds; Capital Gains - on stocks and bonds (not on sale of any equipment). This only applies to corporations and partnerships.

Lines 12 to 19 - Every business **must** complete these lines, together with total payment or the tax form will be returned.

READ INSTRUCTIONS BEFORE COMPLETING FORM

2004

Township of Abington

Mercantile & Business Privilege Tax Return

Final Return For Calendar Year Ended December 31, 2004

Estimated Return for Calendar Year Ended December 31, 2005

Due April 15, 2005

Official Use Only	
Amt. _____	
Date Rec'd. _____	Rec'd. _____
Bank _____	
Acct. _____	
No. _____	
Check _____	Batch _____
No. _____ No. _____	
Business License No. _____	
Did You Terminate/Move This Business <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Moved	If Moved, Where? _____
Date _____	

Trade Name & Location _____

ENTER WHOLE DOLLAR AMOUNTS ONLY		DOLLARS	CENTS
1. Sales or Gross Receipts (January to December only).		1.	00
2. Less by Code: (a) Annual Exclusion		2.(a)	(2,500) 00
(b) Other - Must attach written proof.		2.(b)	00
3. Total Exclusions (Lines 2(a) and 2 (b))		3.	00
4. Taxable Gross Receipts (Line 1 less Line 3)		4.	00
FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2004	RECEIPTS FROM LINE 4 ABOVE	TAX COMPUTATIONS	
5. Retail Mercantile	5.\$ x.0015	5.	00
6. Wholesale Mercantile	6.\$ x.001	6.	00
7. Service Business (Business Privilege)	7.\$ x.004	7.	00
8. Rental Income (Schedule E)	8.\$ x.004	8.	00
9. Interest, Dividends & Capital Gains	9.\$ x.004	9.	00
10. Total (add Lines 5, 6, 7, 8 & 9) (Must agree with Line 4)	10.\$	10.	00
11. Deduct Estimated Tax (Paid with 2003 Return)		11.	00
12. Total Tax Due, or Credit (Line 10 Less Line 11)		12.	00
ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2005			
13. 2005 Estimated Tax (must use amount shown on Line 10)		13.	00
14. Registration Fee - 2005		14.	10 00
15. Total Lines 13 & 14		15.	00
TOTAL TAX DUE IF PAID BY APRIL 15, 2005			
16. Add Line 12 and Line 15		16.	00
PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2005			
17. Add: 10% Penalty if paid after April 15, 2005 (Multiply Line 16 x 10%)		17.	00
18. Add: 1-1/2% Interest Per Month or Fraction thereof. (Multiply Line 16 x .015 x No. of Months)		18.	00
19. TOTAL TAX, PENALTY AND INTEREST (Add Lines 16, 17, and 18)		19.	00

**ALL BUSINESSES LOCATED IN ABINGTON MUST ATTACH A COMPLETED COPY OF THEIR FEDERAL INCOME TAX RETURN
SUBMIT FEDERAL FORM #1099**

Make Check Payable to: Abington Township Treasurer
Max M. Solomon
1176 Old York Road, Abington, PA 19001
Phone: 267-536-1027

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.

Print Name _____ Telephone No. _____

Signature _____ Date _____

Signature of Person Preparing Return (if other than Taxpayer) _____ Date _____

Address of Preparer _____ Telephone No. _____

“As required by Pennsylvania law, Abington Township will provide upon request a disclosure statement explaining to taxpayer their rights in certain tax proceedings involving the Township.”

NEW BUSINESS: License must be obtained prior to opening. Tax must be paid within 40 days after opening date. Multiply first month's receipts by number of months remaining to year end to arrive at estimate. **Form must be prepared in its entirety, signed and dated. If not, form will be returned and penalty and interest added until completed form is received.**