

## WHO IS SUBJECT TO THIS TAX:

### **Instructions**

- 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.
- 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. SUBMIT A COPY OF CORPORATE FEDERAL INCOME TAX RETURN, PARTNERSHIP, SCHEDULE C OR SCHEDULE E - Businesses 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 15th. Filing this extension forgives penalty, but interest will still accrue from deadline to the date of final payment.
- 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.

2007

TOWNSHIP OF ABINGTON

Mercantile & Business Privilege Tax Return

Final Return For Calendar Year Ended December 31, 2007

Estimated Return for Calendar Year Ended December 31, 2008

Due April 15, 2008

READ INSTRUCTIONS

ON THE BACK

BEFORE

COMPLETING FORM

Official Use Only

Check No. \_\_\_\_\_

Bank \_\_\_\_\_

Amt. Rec'd. \_\_\_\_\_

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 _____

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 - <b>Must attach written proof.</b>	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

<b>FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2007</b>	<b>RECEIPTS FROM LINE 4 ABOVE</b>	<b>TAX COMPUTATIONS</b>	
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 2006 Return)		11.	00
12. Total Tax Due, or Credit (Line 10 Less Line 11)		12.	00

<b>ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2008</b>			
13. <b>2008 Estimated Tax (must use amount shown on Line 10)</b>		13.	00
14. Registration Fee - 2008		14.	10 00
15. Total Lines 13 & 14		15.	00

<b>TOTAL TAX DUE IF PAID BY APRIL 15, 2008</b>			
16. Add Line 12 and Line 15		16.	00

<b>PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2008</b>			
17. Add: 10% Penalty if paid after April 15, 2008 (Multiply Line 16 x 10%)		17.	00
18. Add: Interest 10% per annum (.008334 per month or fraction thereof) (Multiply Line 16 x .008334 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 ALL FEDERAL FORM #1099's ISSUED

Make Check Payable to: Abington Township Treasurer  
Jay W. Blumenthal  
1176 Old York Road, Abington, PA 19001  
Phone: 267-536-1024

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

Name & Address of Landlord if Renting

"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 60 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.**

POSTMARK DATE OF POST OFFICE ACCEPTED  
EXTENSIONS MUST BE FILED BY THE DUE DATE OF THIS TAX RETURN  
Failure to receive a tax return does not entitle owner to disregard the penalty or interest on taxes owed.  
SEND ORIGINAL WITH PAYMENT