

ATTACH A COPY OF YOUR  
IRS FORM - SEE INSTRUCTION  
#4 ON REVERSE SIDE

# TOWNSHIP OF UPPER MORELAND

## MERCANTILE & BUSINESS PRIVILEGE TAX RETURN

### FINAL RETURN - 2008 ESTIMATED RETURN - 2009

DO NOT WRITE IN THIS SPACE

Trade Name: \_\_\_\_\_ 2009 Business License # \_\_\_\_\_ Phone # \_\_\_\_\_  
Address: \_\_\_\_\_ Employer I.D. # \_\_\_\_\_ (Partnership  / Corporation  )  
Owner/Headquarters: \_\_\_\_\_ Soc. Security # \_\_\_\_\_ (Individual  )  
Address: \_\_\_\_\_ Nature of Business: \_\_\_\_\_  
(if different from Trade Name information)

A. Total Gross Volume &/or Receipts \$ \_\_\_\_\_ **Attachments:**  
(same as reported for Federal Income Tax purposes for calendar year) Schedule E   
B. Less Exclusions: (1) By Ordinance \$( \_\_\_\_\_ ) Schedule C   
(2) Other - Must attach written request for Exclusion 1065   
(see instructions) \$( \_\_\_\_\_ ) 1120   
1120-S   
C. Taxable Gross Volume &/or Receipts \$ \_\_\_\_\_ Exclusions

#### FINAL RETURN FOR FISCAL YEAR ENDING DECEMBER 31, 2008 DUE MAY 1, 2009

1. Wholesale - TAXABLE GROSS VOLUME \$ \_\_\_\_\_ x.001 \$ \_\_\_\_\_  
2. Retail - TAXABLE GROSS VOLUME \$ \_\_\_\_\_ x.0015 \$ \_\_\_\_\_  
3. Business Privilege - TAXABLE GROSS VOLUME \$ \_\_\_\_\_ x.0035 \$ \_\_\_\_\_  
4. Rental Income - TAXABLE GROSS VOLUME \$ \_\_\_\_\_ x.0035 \$ \_\_\_\_\_  
5. **Deduct Estimated Tax Paid** \$( \_\_\_\_\_ )  
6. Tax Due Township, or Credit Due Vendor \$ \_\_\_\_\_

#### ESTIMATED TAX RETURN FOR FISCAL YEAR ENDING DECEMBER 31, 2009 DUE MAY 1, 2009

7. Wholesale - Estimated Volume (from Line 1) \$ \_\_\_\_\_ x.001 \$ \_\_\_\_\_  
8. Retail - Estimated Volume (from Line 2) \$ \_\_\_\_\_ x.0015 \$ \_\_\_\_\_  
9. Business Privilege - Est. Volume (from Line 3) \$ \_\_\_\_\_ x.0035 \$ \_\_\_\_\_  
10. Rental Income - Est. Volume (from Line 4) \$ \_\_\_\_\_ x.0035 \$ \_\_\_\_\_  
11. Total Estimated Taxes Due: Add Lines 7,8,9 and 10 \$ \_\_\_\_\_  
12. Total Tax Due: Add Items 6 and 11 \$ \_\_\_\_\_

#### PENALTY AND INTEREST IF TAX PAID AFTER MAY 1, 2009

13. Total Tax Due (from Line 12) \$ \_\_\_\_\_  
14. Add: 10% Penalty if paid after May 1, 2009 \$ \_\_\_\_\_  
15. Add: 1 ¼% Per Month Interest (or fraction thereof) if paid after May 1, 2009 \$ \_\_\_\_\_  
16. TOTAL TAX, PENALTY AND INTEREST (Add Lines 13, 14 and 15) \$ \_\_\_\_\_

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

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Official Title

\_\_\_\_\_  
Signature of person preparing return  
(if other than taxpayer)

\_\_\_\_\_  
Date

INSTRUCTIONS  
(See Reverse Side)

## QUESTIONS

1. If this is a Final Return, give date on which your business was terminated: \_\_\_\_\_
2. If you sold your business (or assets upon liquidation), give purchaser's name & address below:  
\_\_\_\_\_
3. Do you own rental property in the Township? Yes  No
4. If #3 is "Yes", have you included that income on this return? Yes  No

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## INSTRUCTIONS

1. Prepare this form in its entirety. Return a **SIGNED** copy to this office with proper payment.
2. Make check payable to: **UMT - COLLECTOR OF BUSINESS TAX** and mail to:  
BUSINESS TAX OFFICE  
UPPER MORELAND TOWNSHIP  
117 PARK AVENUE  
WILLOW GROVE, PA 19090  
FAX# (215)659-3305
3. Return must be filed on a calendar-year basis.
4. Total Gross Volume or Receipts should correspond with the total gross figure reported on Federal IRS form. If you file on a fiscal basis with IRS, include a monthly breakdown of receipts, along with a copy of the Federal form. All businesses must submit a copy of IRS form 1120, 1120S, Schedule C or E, 1065, and/or 1040 (whichever form(s) are appropriate for your business). **A MONTHLY BREAKDOWN IS ACCEPTABLE AT THE TIME OF FILING OF THIS RETURN IF YOUR FEDERAL FORM IS NOT COMPLETE.**
5. If you have been engaged in business prior to January 1<sup>st</sup> of the tax year, but for less than one (1) full year, receipts shall be the average of monthly gross receipts for the prior year multiplied by twelve (12). Please attach calculations.
6. **LATE FILING:** Penalty of 10% of tax, plus interest at a rate of 1 ¼% per month (or fraction thereof) if filed after due date.
7. **EXCLUSIONS: YOU MUST ATTACH A WRITTEN REQUEST.** Examples of exclusions (1) PA State Sales Taxes collected from the consumer and paid by you to the State, if reported as gross receipts by you on your Federal return, and (2) Portion of Gross Receipts upon which a similar tax has been paid to another jurisdiction, provided that **PROOF OF PAYMENT OF THAT TAX IS PROVIDED AT TIME OF FILING**, i.e., copy of tax return to another jurisdiction, along with a copy of both sides of canceled check in payment of that tax.
8. Tax is based on the amount of sales and type of sales: (1) **WHOLESALE: 1 MILL (.001)** - based on sale of goods, wares, or merchandise to another distributor. (2) **RETAIL: 1 ½ MILLS (.0015)** - based on sale of goods, wares, or merchandise to an end-user. (3) **BUSINESS PRIVILEGE: (Occupation or Profession): 3 ½ MILLS** - Gross receipts means cash, credits, property of any kind or nature, received, allocable, or attributable to any business providing a service. (4) **RENTAL INCOME: 3 ½ MILLS (.0035)** - Gross rent received for any property located within Upper Moreland Township.
9. If a question arises, or if we can be of any assistance, contact the Business Tax Office at (215) 659-3100 or FAX (215) 659-3305.