

TOWNSHIP OF LOWER MERION
 MBP TAX COLLECTOR
 75 E. LANCASTER AVENUE
 ARDMORE, PA 19003-2376

Self Calculating PDF form available at
 www.lowermerion.org
 EMAIL: BusinessTax@lowermerion.org

2009

BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN

ACCOUNT NUMBER	RETURN DUE: April 15, 2010
TAXPAYER NAME AND ADDRESS	<ul style="list-style-type: none"> ➤ ROUND numbers to the nearest whole dollar ➤ READ instructions before completing ➤ ATTACH required federal tax return ➤ ATTACH state/local returns if excluding receipts ➤ SIGN and date your return and make checks payable to Treasurer, Township of Lower Merion
	<input type="checkbox"/> AMENDED <input type="checkbox"/> BUSINESS CLOSED IN 2009 Enter Date: _____

BUSINESS PRIVILEGE TAX (Enter receipts from services in this section)	
1. TOTAL 2009 GROSS RECEIPTS: (MUST attach federal return or other required documentation - SEE INSTRUCTIONS)	1 .00
2. EXCLUSIONS - DESCRIPTION: _____ MUST complete description and attach required documentation - SEE INSTRUCTIONS)	2 .00
3. TAXABLE GROSS RECEIPTS (Line 1 minus Line 2)	3 .00
4. TAX DUE (Line 3 X .0015)	4 .00
5. 2010 ESTIMATED TAX DUE PAYMENT (Must equal line 4)	5 .00
6. TOTAL BUSINESS PRIVILEGE TAX DUE (Line 4 plus Line 5)	6 .00
7. PAYMENTS - Enter 2009 Estimated Tax/Extension payments	7 () .00
8. TOTAL BUSINESS PRIVILEGE TAX DUE (Line 6 minus 7) ** If Credit, check box next to field **	8 .00

MERCANTILE TAX (Enter receipts from retail or wholesale activities only)	
9. TOTAL 2009 RETAIL/WHOLESALE GROSS RECEIPTS (See instructions) (MUST attach federal return or other required documentation - SEE INSTRUCTIONS)	9 .00
10. EXCLUSIONS - Description: _____ MUST complete description and attach required documentation - SEE INSTRUCTIONS)	10 .00
11. TAXABLE GROSS RECEIPTS (Line 9 minus Line 10)	11 .00
12. TAX DUE (Line 11 X .001)	12 .00
13. 2010 ESTIMATED TAX PAYMENT (Must equal line 12)	13 .00
14. TOTAL MERCANTILE TAX DUE (Line 12 plus Line 13)	14 .00
15. PAYMENTS - Enter 2009 Estimated Tax/Extension payments	15 () .00
16. TOTAL MERCANTILE TAX DUE (Line 14 minus Line 15) ** If Credit, check box next to field **	16 .00
17. TOTAL TAX DUE (ADD lines 8, 16) ** If Credit, check box next to field **	17 .00

PENALTY AND INTEREST - must be completed if return postmarked or filed after due date and Line 17 shows a balance due	
18. Penalty (Line 17 X .10)	18 .00
19. Interest (Line 17 X .015 X # of Months)	19 .00
20. TOTAL TAX, PENALTY AND INTEREST DUE (Add Lines 17, 18 and 19) If Line 20 is a credit, please check one <input type="checkbox"/> REFUND <input type="checkbox"/> CREDIT NEXT YEAR	20 .00

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 (Owner or Authorized Person)	Telephone #	Print Name of Person Preparing Return (if other than taxpayer)	Telephone #
Signature (Owner or Authorized Person)	Date	Address of person preparing if (other than	Date

RETAIN A COPY OF THIS RETURN FOR YOUR RECORDS

QUESTIONS: BusinessTax@lowermerion.org or call 610-645-6142

Instructions for Filing Business Privilege Tax/Mercantile Tax Return

Fill in and Self Calculating Versions of this form are available on the Township's website, www.lowermerion.org

THIS FORM IS MACHINE READ. PLEASE PRINT CLEARLY.

INDICATE NEGATIVE NUMBERS WITH A MINUS SIGN OR BY CHECKING THE BOX NEXT TO THE LINE
CENTS ALL NUMBERS MUST BE ROUNDED TO THE NEAREST WHOLE DOLLAR

EXTENSIONS: Federal or State filing extensions do not extend the deadline to file Township business tax returns. Requests for extensions of time to file must be in writing and received in the Township's Finance Department or postmarked by April 15, 2010 along with a check for at least 80% of the total amount due. Taxpayers approved for an extension must file the completed 2009 tax return by October 15, 2010. Interest of 1.5% per month will be assessed against any unpaid balance. Penalty will apply if the completed return is not received by October 15, 2010. **Extensions are not available after April 15, 2010.**

LINE 1 – BUSINESS PRIVILEGE GROSS RECEIPTS: (Enter all receipts from the provision of services here).

1. If the business' sole location or corporate office is **INSIDE** the Township, use the list below to determine the gross receipts. **Please attach the required page(s) listed below to the back of the Business Privilege Tax Return.**
2. If the business has multiple locations and it's corporate offices are located **OUTSIDE** of the Township, a profit and loss statement must be attached to this tax return to verify gross receipts reported for the Township location.

IF YOUR FEDERAL RETURN IS:

Schedule C	(Sole Proprietor)
Schedule C-EZ	(Sole Proprietor)
Schedule E	(Rental Properties)
Form 1120	(C Corporation)
Form 1120S	(S Corporation)
Form 1065	(Partnership)
Form 8825	(Rental Properties)
Form 1099	(Sole Proprietor)

ADD ALL LINES BELOW FROM YOUR FEDERAL TAX RETURN TO DETERMINE TOTAL GROSS RECEIPTS:

Page 1 - Lines 3 and 6
Page 1 - Line 1
Page 1 - Line 3
Page 1 - Lines 1C and 4-10; Page 4/5 – Schedule M-1 Line 7 tax-exempt interest
Page 1 - Lines 1C, 4 and 5; Page 2 Schedule K - Lines 3a, 4, 5a, 6, 7, 8a, 9, 10 and
Page 3 - Lines 16a and 16b
Page 1 - Lines 1C and 4-7; Page 4 - Lines 3a, 5, 6a, 7, 8, 9a, 10, 11, 18a, 18b
and 20a
Line 2 - (Gross Rents). Also submit Form 1120S or 1065
Box 7 - (Non-employee Compensation)

LINE 2/LINE 10 - EXCLUSIONS – If documentation is attached to this tax return, gross receipts **MAY** be excludable for the following:

1. Gross Receipts paid to another municipality and/or state. (Must attach a copy of the other municipality's and/or state's tax return and proof of payment). Exclusions for state income taxes paid by Township businesses in other jurisdictions may need to be apportioned using the PA three factor apportionment or some alternate approved method.
2. Gross Receipts generated in the business' other **physical** locations outside of Lower Merion Township unless business is based in the Township. (Must attach a profit and loss statement for the Township of Lower Merion location).
3. Special situations as per the Township of Lower Merion Business Tax Regulations, Ordinance and State Law.
4. The gross receipts reported under the Business Privilege tax section may be excluded from the Mercantile tax section and vice versa.

LINE 9 – MERCANTILE GROSS RECEIPTS – Enter any receipts from retail or wholesale activities here.

1. If the business' sole location or corporate office is **INSIDE** the Township, use the list below to determine the gross receipts. The appropriate Federal tax return listed below must be attached to this tax return to verify gross receipts reported. **Please attach the required page(s) listed below to the back of the Business Privilege Tax Return.**
2. If the business has locations **OUTSIDE** or in addition to the Township location, a profit and loss statement must be attached to this tax return to verify gross receipts reported for the Township location.

IF YOUR FEDERAL RETURN IS:

Schedule C	(Sole Proprietor)
Schedule C-EZ	(Sole Proprietor)
Form 1120	(C Corporation)
Form 1120S	(S Corporation)
Form 1065	(Partnership)
Form 1099	(Sole Proprietor)

USE LINE BELOW FROM YOUR FEDERAL TAX RETURN TO DETERMINE TOTAL GROSS RECEIPTS:

Page 1 - Line 3
Page 1 - Line 1
Page 1 - Line 1C
Page 1 - Line 1C
Page 1 - Line 1C
Box 7 - (Non-employee Compensation)

LINE 5/LINE 13- 2010 Estimated Tax Payment - Small Taxpayer Relief – If the business has gross receipts of \$25,000 or less for the tax year and cannot exclude more than \$1,000 of gross receipts from any source outside of the Township, an estimated tax payment (Line 8) is not required.

Taxpayers Rights:

Taxpayers are entitled to receive a written explanation of their rights with regard to the assessment, audit, appeal, enforcement, refund, and collection of certain taxes administered by the Township. A written explanation entitled *Township of Lower Merion Taxpayers Bill of Rights Disclosure Statement* has been prepared for this purpose and is available without charge from the Township. A copy may be requested in person, by telephone (610-645-6142) by mail or on the Township's website www.lowermerion.org.