

# TOWNSHIP OF LOWER MERION

## 2005 SERVICE & INSTITUTE TAX RETURN

**MAKE CHECK PAYABLE TO:**

TREASURER, TOWNSHIP OF LOWER MERION

**DUE: MONDAY, APRIL 17, 2006**

**MAIL TO:**

Tax Code \_\_\_\_\_ Office Type \_\_\_\_\_ Status \_\_\_\_\_

MBP Tax Collector, Township of Lower Merion  
75 E. Lancaster Avenue, Ardmore, PA 19003-2376  
610-645-6142 or 6143

You must include the six-digit Account # \_\_\_\_\_

**EXTENSIONS:**

Requests for extensions must be in writing and received by the Township of Lower Merion by **April 17, 2006** along with a check for at least 80% of the entire return. Taxpayers approved for an extension must file the completed tax return by **October 16, 2006**. Interest of 1.5% will be assessed against the unpaid balance of the tax return. Extensions are not available for tax returns filed after the due date.

**Website: [www.lowermerion.org](http://www.lowermerion.org)**

**ENTER WHOLE DOLLAR AMOUNTS ONLY**

**1. TOTAL GROSS RECEIPTS FROM ALL SOURCES - 2005**

(See instructions on reverse side)

1. \_\_\_\_\_ . X X

**2. EXCLUSIONS**

(See instructions on reverse side)

2.( \_\_\_\_\_ . X X )

**3. TAXABLE GROSS RECEIPTS (Line 1 minus Line 2)**

3. \_\_\_\_\_ . X X

**ACTUAL TAX FOR YEAR ENDED DECEMBER 31, 2005**

4. Service & Institute Tax (Line 3 x .001)

4. \_\_\_\_\_ . X X

5. EMST - CREDIT (Sole-proprietors only-Maximum \$47.00)

5.( \_\_\_\_\_ . X X )

6. Deduct Estimated Tax Paid For 2005

6.( \_\_\_\_\_ . X X )

7. Total Tax Due Or Credit (Line 4 minus lines 5 and 6)

7. \_\_\_\_\_ . X X

8. 2006 Estimated Tax (Must use amount on line 4)

8 \_\_\_\_\_ X X

9. Total Tax To Be Paid (Add lines 7 and 8)

9. \_\_\_\_\_ . X X

10. Service and Institute License - 2006

10. **10** . X X

**11 TOTAL LICENSE AND TAX DUE IF PAID BY APRIL 17, 2006 (Add Lines 9 and 10)**

11. \_\_\_\_\_ . X X

**PENALTY AND INTEREST IF TAX PAID AFTER APRIL 17, 2006**

12. Penalty 10% (Multiply line 9 x .10)

12 \_\_\_\_\_ X X

13. Interest 1.5% (Multiply line 7 x .015 x number of months)

13 \_\_\_\_\_ X X

14. Interest 1.5% (Multiply line 8 x .015 x number of months; max.12 months)

14 \_\_\_\_\_ X X

**15. TOTAL LICENSE, TAX, PENALTY AND INTEREST DUE**

15. \_\_\_\_\_ . X X

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.

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

PLEASE MAKE A COPY FOR YOUR RECORDS

**Township of Lower Merion**  
**Instructions for Filing the Service and Institute Tax Returns**  
**(Includes License Fee)**

*Various business tax forms/returns are available from the Township's website at [www.lowermerion.org](http://www.lowermerion.org)*

**REQUIRED DOCUMENTATION FOR TOTAL GROSS RECEIPTS FROM ALL SOURCES - (LINE 1)**

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. Attach all applicable pages listed below.
2. If 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 YOU FILE:**

Schedule C (Sole Proprietor)  
Schedule C-EZ (Sole Proprietor)  
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 - Lines 1C and 4-10; Page 4 - Schedule M-1 tax-exempt interest  
Page 1 - Lines 1C, 4 and 5; Page 2 - Lines 3a, 4, 5a, 6, 7, 8a, 9 and 10  
And Page 3 - Lines 16a and 16b  
Page 1 - Lines 1C and 5-7; Page 3 - Lines 3a, 5, 6a, 7, 8, 9a, 10, 11, 18a, and 18b  
Line 2 - (Gross Rent)  
Box 7 - (Non-employee Compensation)

**Please attach only the required page listed above to the back of the Service and Institute Tax Return. (DO NOT attach the entire Federal tax return).**

**EXCLUSIONS (LINE 2)** – 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).
2. Gross Receipts generated in the business' physical locations outside of Lower Merion Township (Must attach a profit and loss statement for Township of Lower Merion location).

**Due Date** – Any license/tax return not federally postmarked on or before Monday, April 17, 2006 or not received in the Finance Department of Lower Merion Township by the close of business (4:30 PM) on April 17, 2006 will be considered delinquent. **No exceptions will be considered for failure to file and pay this tax return on or before Monday, April 17, 2006.**

**Special Situations:**

**New or Discontinued Businesses** – If the business began or ceased operations in 2005 or 2006, contact the Finance Department at 610-645-6142 for special instructions pertaining to the calculation of this tax return.

**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), or by mail.