

Township of Lower Merion - OPT
75 E. Lancaster Avenue, Ardmore, PA 19003-2376
2004 OCCUPATIONAL PRIVILEGE TAX RETURN

MAKE CHECK PAYABLE TO: Treasurer, Township of Lower Merion and MAIL TO ADDRESS ABOVE

FOR QUARTER ENDING: **3/31/2004** DUE ON OR BEFORE: **4/30/2004**

1. Number of Employees/Owners for this quarter			READ ENCLOSED INSTRUCTIONS BEFORE COMPLETING
2. Gross amount of tax (LINE 1 X \$10.00)			
3. Penalty and interest (LINE 1 X 10 CENTS X # OF MONTHS LATE)			
4. Total Due (ADD LINES 2 & 3 - If return is not late, line 3 will be "zero".)			

You must write 6-digit Account number: _____
Business
Name: _____
Address: _____
City, State & Zip: _____

*Sign below then make a copy for your records.
Mail this return with your payment.*

I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION HEREIN CONTAINED IS TRUE AND CORRECT.

AUTHORIZED SIGNATURE: _____ PHONE #: _____ DATE: _____

Township of Lower Merion - OPT
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2004 OCCUPATIONAL PRIVILEGE TAX RETURN

MAKE CHECK PAYABLE TO Treasurer, Township of Lower Merion and MAIL TO ADDRESS ABOVE

FOR QUARTER ENDING: **6/30/2004** DUE ON OR BEFORE: **8/2/2004**

1. Number of Employees/Owners for this Quarter			READ ENCLOSED INSTRUCTIONS BEFORE COMPLETING
2. Gross Amount of Tax (LINE 1 X \$10.00)			
3. Penalty and Interest (LINE 1 X 10 CENTS X # OF MONTHS LATE)			
4. Total Due (ADD LINES 2 & 3-IF RETURN IS NOT LATE LINE 3 WILL BE ZERO)			

You must write 6-digit Account number: _____
Business
Name: _____
Address: _____
City, State & Zip: _____

*Sign below then make a copy for your records.
Mail this return with your payment.*

**DO NOT SUBMIT THIS RETURN IF YOU HAVE
NO ADDITIONAL EMPLOYEES/OWNERS TO
REPORT FOR THE SECOND QUARTER.**

I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION HEREIN CONTAINED IS TRUE AND CORRECT.

AUTHORIZED SIGNATURE: _____ PHONE #: _____ DATE: _____

Township of Lower Merion - OPT
75 E. Lancaster Avenue, Ardmore, PA 19003-2376
2004 OCCUPATIONAL PRIVILEGE TAX RETURN

MAKE CHECK PAYABLE TO: Treasurer, Township of Lower Merion and MAIL TO ADDRESS ABOVE

FOR QUARTER ENDING: **9/30/2004** DUE ON OR BEFORE: **11/1/2004**

1. NUMBER OF EMPLOYEES/OWNERS FOR THIS QUARTER			READ ENCLOSED INSTRUCTIONS BEFORE COMPLETING
2. GROSS AMOUNT OF TAX (LINE 1 X \$10.00)			
3. PENALTY AND INTEREST (LINE 1 X 10 CENTS X # OF MONTHS LATE)			
4. TOTAL DUE (ADD LINES 2 & 3-IF RETURN IS NOT LATE LINE 3 WILL BE ZERO)			

You must write 6-digit Account number: _____
Business
Name: _____
Address: _____
City, State & Zip: _____

*Sign below then make a copy for your records.
Mail this return with your payment.*

**DO NOT SUBMIT THIS RETURN IF YOU HAVE
NO ADDITIONAL EMPLOYEES/OWNERS TO
REPORT FOR THE THIRD QUARTER.**

I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION HEREIN CONTAINED IS TRUE AND CORRECT.

AUTHORIZED SIGNATURE: _____ PHONE #: _____ DATE: _____

Township of Lower Merion - OPT
75 E. Lancaster Avenue, Ardmore, PA 19003-2376

2004 OCCUPATIONAL PRIVILEGE TAX RETURN

MAKE CHECK PAYABLE TO: Treasurer, Township of Lower Merion and MAIL TO ADDRESS ABOVE

FOR QUARTER ENDING: **12/31/2004**

DUE ON OR BEFORE: **1/31/2005**

1. Number of Employees/Owners for this Quarter			READ ENCLOSED INSTRUCTIONS BEFORE COMPLETING
2. Gross Amount of Tax (LINE 1 X \$10.00)			
3. Penalty and Interest (LINE 1 X 10 CENTS X # OF MONTHS LATE)			
4. Total Due (ADD LINES 2 & 3 - if return is Nnot late, line 3 will be "zero")			

You must write 6-digit Account number: _____
Business
Name: _____
Address: _____
City, State & Zip: _____

Sign below then make a copy for your records.

Mail this return with your payment.

**DO NOT SUBMIT THIS RETURN IF YOU HAVE
NO ADDITIONAL EMPLOYEES/OWNERS TO
REPORT FOR THE FOURTH QUARTER.**

I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION HEREIN CONTAINED IS TRUE AND CORRECT.

AUTHORIZED SIGNATURE: _____ PHONE #: _____ DATE: _____

TOWNSHIP OF LOWER MERION AND LOWER MERION SCHOOL DISTRICT OCCUPATIONAL PRIVILEGE TAX INSTRUCTIONS

Various business tax forms/returns are available from the Township's website at www.lowermerion.org

SECTION 1 – GENERAL INFORMATION

For the purpose of these instructions the acronym *OPT* will be used in place of Occupational Privilege Tax.

INDIVIDUALS SUBJECT TO OPT:

1. All employees who have earned gross wages of \$1,000 or more during the calendar year.
2. All self-employed individuals and/or partners (owners) whose business has earned \$1,000 or more in gross receipts during the calendar year.

RESPONSIBILITIES OF EMPLOYERS (For number 1 above):

Each employer is responsible for collecting the OPT from each individual subject to the tax. Most employers typically collect the tax from their employees through a payroll deduction. The employer is also responsible to remit the tax collected, on or before the due date. Only one payment shall be made for each quarter. If the employer fails to deduct the tax from any individual, the employer is still responsible for the payment.

RESPONSIBILITIES OF SELF-EMPLOYED INDIVIDUALS AND PARTNERS (For number 2 above):

Self-employed individuals and partners are considered to be *both* an employer and employee. Therefore, they are liable for the payment of the OPT for themselves. Since they are also considered an employer the guidelines for *Responsibilities of Employers* would also apply for any employees working for them who are subject to the tax.

SECTION 2 - HOW TO FILL OUT THE OPT RETURN

LINE 1: NUMBER OF EMPLOYEES/OWNERS FOR THIS QUARTER

Employers should do the following for those individuals subject to the OPT (per Section 1):

FIRST QUARTER FILING: Write the total number of employees and/or owners who have met the requirements in Section 1 by the last day of the first quarter.

SECOND QUARTER FILING: Write the total number of employees and/or owners who have met the requirements in Section 1 by the last day of the second quarter. Only include individuals who did not meet the requirements by the last day of the first quarter. Therefore, if an employee and/or owner was reported on the first quarter OPT return you would *not* include them. ***If there are no additional employees and/or owners to report, do not submit the OPT return for the second quarter.***

THIRD QUARTER FILING: Write the total number of employees and/or owners who have met the requirements in Section 1 by the last day of the third quarter. Only include individuals who did not meet the requirements by the last day of the first quarter or the last day of the second quarter. Therefore, if an employee and/or owner was reported on the first quarter or the second quarter OPT return, you would *not* include them. ***If there are no additional employees and/or owners to report do not submit the OPT return for the third quarter.***

FOURTH QUARTER FILING: Write the total number of employees and/or owners who have met the requirements in Section 1 by the last day of the fourth quarter. Only include individuals who did not meet the requirements by the last day of the first quarter, the last day of the second quarter or the last day of the third

quarter. Therefore, if an employee and/or owner was reported on the first quarter, the second quarter or the third quarter OPT return, you would *not* include them. ***If there are no additional employees and/or owners to report do not submit the OPT return for the fourth quarter.***

LINE 2: GROSS AMOUNT OF TAX

Take the total number of employees and/or owners from Line 1 and multiply it by \$10.00, then write the total dollar amount on Line 2. Example: If the number on Line 1 was six you would multiply six by \$10.00, then write \$60.00 on Line 2.

LINE 3: PENALTY AND INTEREST (IF APPLICABLE)

Any OPT return not Federally postmarked on or before the due date for each quarter will be considered late. ***If an OPT return will be filed on or before the due date write a zero on Line 3.***

If any of the OPT returns are filed *after* the due date, you must add penalty and interest to the amount of tax owed. Penalty and interest is 10 cents a month per individual reported on the return that is late. Take the total number of employees and/or owners from Line 1 and multiply it by 10 cents and then multiply that number by the number of months late, then write the total dollar amount on Line 3. The OPT return is considered 1 month late if it is filed 1 day after the due date. Example: ***If you were filing the first quarter OPT return (due April 30th) on August 15th the number of months late would be four (4). May 1st you would be 1 month late, June 1st 2 months late, July 1st 3 months late and August 1st four months late.***

LINE 4: TOTAL DUE

Add the dollar amount from Line 2 and the dollar amount from Line 3, then write the *total* dollar amount due on Line 4. ***Please write your check for the dollar amount on Line 4.***

SECTION 3 - ADDITIONAL INFORMATION

FILING AN OPT RETURN WITH ZERO ON LINE 1:

No employer and/or owner may file an OPT Return with a zero on Line 1 without attaching the proper documentation that ***provides proof*** that they are allowed to file zero for that calendar year. Required documentation varies based on the type of business, so please call the Township of Lower Merion, Business Tax Division at 610-645-6142 for instructions.

If the Township receives an OPT Return with a zero on Line 1 and the proper documentation is *not* attached the items filed will be returned to you. The OPT Return for that quarter will be considered ***not filed*** until it is returned with the proper documentation or with a number other than zero on Line 1 (with accompanying payment).

CONTACTING THE TOWNSHIP OF LOWER MERION AND WEBSITE INFORMATION:

If you have questions concerning the OPT return or these instructions, please call the Township of Lower Merion, Business Tax Division at 610-645-6142.

If you wish to obtain a copy of the OPT regulations they are available on the Township's website: www.lowermerion.org. Click on *Permits and Forms*, then *Business Tax forms*.