

TOWNSHIP OF LOWER MERION 2003 SERVICE & INSTITUTE TAX RETURN

DUE: APRIL 15, 2004

Tax Code _____ Office Type _____ Status _____

You must include the six-digit Account # _____

Website: www.lowermerion.org

MAKE CHECK PAYABLE TO:

TREASURER, TOWNSHIP OF LOWER MERION

MAIL TO:

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

EXTENSIONS:

Requests for extensions must be in writing and received by the Township of Lower Merion by **April 15, 2004** along with a check for at least 80% of the entire return. Taxpayers approved for an extension must file the completed return by **October 15, 2004**. 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.

ENTER WHOLE DOLLAR AMOUNTS ONLY

<p>1. TOTAL GROSS RECEIPTS FROM ALL SOURCES - 2003 (See instructions on reverse side)</p> <p>2. EXCLUSIONS (See instructions on reverse side)</p> <p>3. TAXABLE GROSS RECEIPTS (Line 1 minus Line 2)</p> <p>ACTUAL TAX FOR YEAR ENDED DECEMBER 31, 2003</p> <p>4. Service & Institute Tax (Line 3 x .001)</p> <p>5. OPT - CREDIT (Sole-proprietors only-Maximum \$5.00)</p> <p>6. Deduct Estimated Tax Paid For 2003</p> <p>7. Total Tax Due Or Credit (Line 4 minus lines 5 and 6)</p> <p>8. 2004 Estimated Tax (<u>Must</u> use amount on line 4)</p> <p>9. Total Tax To Be Paid (Add lines 7 and 8)</p> <p style="background-color: #cccccc;">10. Service and Institute License - 2004</p> <p>11 TOTAL LICENSE AND TAX DUE IF PAID BY APRIL 15, 2004 (Add Lines 9 and 10)</p> <p style="text-align: center;">PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2004</p> <p>12. Penalty 10% (Multiply line 9 x .10)</p> <p>13. Interest 1.5% (Multiply line 7 x .015 x number of months)</p> <p>14. Interest 1.5% (Multiply line 8 x .015 x number of months; max.12 months)</p> <p>15. TOTAL LICENSE, TAX, PENALTY AND INTEREST DUE</p>	<p>1. _____ . X X</p> <p>2.(_____ . X X)</p> <p>3. _____ . X X</p> <p>4. _____ . X X</p> <p>5.(_____ . X X)</p> <p>6.(_____ . X X)</p> <p>7. _____ . X X</p> <p>8. _____ . X X</p> <p>9. _____ . X X</p> <p>10. _____ 10 . X X</p> <p>11. _____ . X X</p> <p>12. _____ . X X</p> <p>13. _____ . X X</p> <p>14. _____ . X X</p> <p>15. _____ . X X</p>
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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 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

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 that is listed below must be attached to the tax return to verify gross receipts reported.
2. If business has locations **OUTSIDE** or in addition to the Township location, a profit and loss statement must be attached to the 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)

TO CALCULATE GROSS RECEIPTS USE AMOUNTS ON:

Page 1 - Line 3
Page 1 - Line 1
Page 1 - Lines 1C and 4-10
Page 1 - Lines 1C, 4 and 5; Page 2 - Lines 3a, and 4a-6
Page 1 - Lines 1C and 5-7; Page 3 - Lines 3a, 4a-4f and 6-7
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 the return, gross receipts may be excluded for the following:

1. Gross Receipts paid to another municipality. (Must attach a copy of other municipality'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 Thursday, April 15, 2004 or not received in the Finance Department of Lower Merion Township by the close of business (4:30 PM) on April 15, 2004 will be considered delinquent. **No exceptions will be considered for failure to file and pay the tax return on or before Thursday April 15, 2004.**

Special Situations:

New or Discontinued Businesses – If the business began or ceased operations in 2003 or 2004, contact the Finance Department at 610-645-6142 for special instructions pertaining to the calculation of the 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.