Abington Township
Jay W. Blumenthal, Tax Collector
1176 Old York Road
Abington, PA 19001
RETURN SERVICE REQUESTED

2013
TOWNSHIP OF ABINGTON

MERCANTILE & BUSINESS PRIVILEGE TAX RETURN
FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2013
ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2014
Due April 15, 2014

READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM

OFFICIAL USE ONLY
CHECK NO._____
BANK_____
AM'T REC'D_____

BUSINESS LICENSE NO.

DID YOU TERMINATE/MOVE THIS BUSINESS ☐ YES ☐ NO ☐ MOVED
DATE

IF MOVED, WHERE?

ENTER WHOLE DOLLAR AMOUNTS ONLY		DOLLARS	NO CENTS
1. Gross Receipts (January to December) See instructions for Line #1 on reverse page.		1.	00
2. LESS BY CODE: (a) Annual Exclusion		2.(a) (2,500)	00
(b) Other – Must attach written proof.		2.(b)	00
3. Total Exclusions (Lines 2 (a) and 2 (b))		3.	00
4. TAXABLE GROSS RECEIPTS (Line 1 Less Line 3)		4.	00
FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2013	RECEIPTS FROM LINE 4 ABOVE	TAX COMPUTATIONS	
5. Retail Mercantile	5. $ X.0015	5.	00
6. Wholesale Mercantile	6. $ X.001	6.	00
7. Service Business (Business Privilege)	7. $ X.004	7.	00
8. Rental Income (Schedule E)	8. $ X.004	8.	00
9. Interest, Dividends & Capital Gains	9. $ X.004	9.	00
10. Total (add Lines 5,6,7,8 & 9) (Must agree with Line 4)	10. $	10.	00
11. Deduct Estimated Tax (Paid with 2012 Return)		11.	00
12. Total Tax Due, or Credit (Line 10 Less Line 11)		12.	00
ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2014			
13. 2014 Estimated Tax (must use amount shown on Line 10) OR FOR NEW BUSINESS A FULL YEAR ESTIMATE TAX		13.	00
TOTAL TAX DUE IF PAID BY APRIL 15, 2014			
14. Add Line 12 and Line 13		14.	00
PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2014			
15. Add: 10% Penalty if paid after April 15, 2014 (Multiply Line 14 X 10%)		15.	00
16. Add: Interest 10% per annum (.008334 per Month or Fraction thereof)(Multiply Line 14 X .008334 X No. of Months)		16.	00
17. TOTAL TAX, PENALTY AND INTEREST (Add Lines 14, 15 and 16)		17.	00

RETURN THIS FORM WITH PAYMENT

ALL BUSINESSES LOCATED IN ABINGTON MUST ATTACH A COMPLETE COPY OF THEIR FEDERAL INCOME TAX RETURN
PLEASE SUBMIT ALL FEDERAL FORM #1099's ISSUED

Make Check Payable to:
Abington Township Tax Collector
Jay W. Blumenthal
1176 Old York Road, Abington, PA 19001
Phone 267-536-1024

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 Telephone No.

Signature Title Date

Name & Address of Landlord if Renting

POSTMARK DATE OF POST OFFICE ACCEPTED
EXTENSIONS MUST BE FILED BY THE DUE DATE OF THIS TAX RETURN
Failure to receive a tax return does not entitle owner to disregard the penalty or interest on taxes owed.

As required by Pennsylvania law, Abington Township will provide upon request a disclosure statement explaining to tax payers their rights in certain tax proceedings involving the Township.

NEW BUSINESS: Estimate tax is due within 40 days after opening date. Multiply first month's receipts by number of months remaining to year end to arrive at gross receipts and follow steps 1-10. Seasonal/temporary business must file an estimate return within seven (7) days of opening. THIS FORM MUST BE PREPARED IN ITS ENTIRETY, SIGNED AND DATED. IF NOT, FORM WILL BE RETURNED AND PENALTY AND INTEREST ADDED UNTIL COMPLETED FORM IS RECEIVED.

SEND ORIGINAL WITH PAYMENT

MAKE A COPY FOR YOUR RECORDS

WHO IS SUBJECT TO THIS TAX:

Instructions:

A **ANY BUSINESS, TRADE, OCCUPATION AND PROFESSION** – Carrying on or exercising, whether for gain or profit or otherwise, any trade, business – retail, wholesale, profession, vocation, service, construction, communications or commercial activity or rendering services from or attributable to a bona fide office or place of business within Abington Township.

B **FOR BUSINESSES OUTSIDE ABINGTON TOWNSHIP** – A monthly breakdown, on a calendar basis, of receipts (sales) applied to Abington.

C **CALENDAR YEAR** – RETURN **MUST** BE FILED ON A CALENDAR BASIS - JANUARY 1 TO DECEMBER 31.

D **FISCAL YEAR** – If business is on a fiscal year with Internal Revenue Service, include, with your return, a monthly breakdown of receipts from January to December inclusive.

E **SUBMIT A COPY OF CORPORATE FEDERAL INCOME TAX RETURN, PARTNERSHIP, SCHEDULE C OR SCHEDULE E** – Businesses with locations both in and out of Abington MUST submit a computer printout to show calendar year sales for their Abington locations.

F **EXTENSION OF TIME TO FILE** – Taxpayer must submit Township Form # 120 (a copy of your Federal Extension is not acceptable). This completed form, plus payment of the expected tax due, must be in the Tax Office on or before April 15th. Filing this extension with payment of expected tax due forgives penalty, but interest will still accrue from deadline to the date of final payment.

G **FAILURE TO FILE - VIOLATIONS AND PENALTIES** – Any person, as defined on this Article, or any officer, agent, servant or employee thereof, who shall fail, neglect or refuse to comply with any of the terms or provisions of the code, shall, upon conviction thereof, before a District Justice, be sentenced to pay a fine of not less than twenty-five dollars ($25.) nor more than three hundred dollars ($300.) together with costs of prosecution for each offense.

LINE 1 - ACTUAL RECEIPTS – Gross revenue as reported to the Federal Government on the applicable Federal Schedule(s). Classes of income as described below.

LINE 2 - EXCLUSIONS – Every business has an automatic $2,500 exclusion.
(ANY OTHER EXCLUSION, TAXPAYER MUST SUBMIT PROOF, IF PORTION OF GROSS RECEIPTS ARE PAID TO ANOTHER TAXING JURISDICTION. TAXPAYER MUST PROVIDE A COPY OF TAX RETURN PAID TO ANOTHER CITY, TOWNSHIP/BOROUGH ALONG WITH COPY OF CANCELLED CHECK TO SHOW PROOF OF PAYMENT OF TAX.

LINE 5 - RETAIL MERCANTILE – All receipts are taxable for those businesses whose receipts are derived from the sale of goods, wares and merchandise to the ultimate user. Examples of these types of businesses are restaurants (where food, drink or refreshments are served), department stores, supermarkets, etc.

LINE 6 - WHOLESALE MERCANTILE – Same as #5 above, except receipts are derived from sales to third parties who are not the ultimate users. All receipts are taxable regardless of where shipped.

LINE 7 - SERVICE (BUSINESS PRIVILEGE) – All gross receipts attributable to the township without regard to whether such receipts are derived from inside or outside the township. For services rendered by any business, trade, occupation or profession, without deductions for the cost of property sold, materials used, labor services or other costs, interest, discount paid or any other expenses. Examples: vehicle repairs (labor only), manufacturer's representatives, real estate brokers and agents, professionals (lawyers, accountants, physicians, etc.), insurance agents, contractors, travel agents, etc.

LINE 8 - RENTAL INCOME – All receipts derived from rental or real properties, such as apartments, duplexes, condominiums, shopping centers or from all other residential or commercial properties.

LINE 9 - INTEREST, DIVIDENDS AND CAPITAL GAINS – Include all interest earned for checking and savings accounts, certificates of deposit, bonds, et al; Cash Dividends - on publicly held stocks and bonds; Capital Gains - on stocks and bonds (Not on sale of any equipment). This only applies to corporations and partnerships.

LINES 12 TO 17 – Every business MUST complete these lines, together with total payment or the tax form will be returned.