Abington Township
Jay W. Blumenthal, Treasurer & Tax Collector
1176 Old York Road
Abington, PA 19001

RETURN SERVICE REQUESTED

IMPORTANT: TAX DOCUMENT ENCLOSED

2015
TOWNSHIP OF ABINGTON

MERCANTILE & BUSINESS PRIVILEGE TAX RETURN
FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2015
ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2016
Due April 15, 2016

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, 2015	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 2014 Return)			11.	00
12. Total Tax Due, or Credit (Line 10 Less Line 11)			12.	00
ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2016				
13. 2016 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, 2016				
14. Add Line 12 and Line 13			14.	00
PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2016				
15. Add: 10% Penalty if paid after April 15, 2016 (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 – Based on sale of Goods, Wares or Merchandise to an end user.

LINE 6 - WHOLESALE MERCANTILE – Based on sale of Goods, Wares or Merchandise to another distributor.

LINE 7 - SERVICE (BUSINESS PRIVILEGE) – Occupation or Profession; Gross receipts mean cash, credits, property of any kind or nature received, allocable or attributable to any business activity not deemed wholesale, retail or rental.

LINE 8 - RENTAL – Gross rent. Including all payments received for any property located within Abington Township.

LINE 9 - INTEREST, DIVIDENDS AND CAPITAL GAINS – Include all interest earned for checking and savings accounts, certificates of deposit, bonds, etc; cash dividends - on publicly held stocks and bonds. Capital gains - on stocks, bonds and other capital or intangible assets. This only applies to corporations, partnerships and similar business entities - ie. PC's, LLP's, and the like.

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

For further clarification, please refer to Tax Code and Regulations which can be found at www.abington.org or by calling 267-536-1024 and request a copy.