

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

2018 TOWNSHIP OF ABINGTON

MERCANTILE & BUSINESS PRIVILEGE TAX RETURN
 FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2018
 ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2019
 Due April 15, 2019

RETURN SERVICE REQUESTED

IMPORTANT: TAX DOCUMENT ENCLOSED

**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 <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> 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)	00
(b) Other – Must attach written proof.		(2,500)	
3. Total Exclusions (Lines 2 (a) and 2 (b))		2.(b)	00
4. TAXABLE GROSS RECEIPTS (Line 1 Less Line 3)		3.	00
		4.	00
FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2018		TAX COMPUTATIONS	
		RECEIPTS FROM LINE 4 ABOVE	
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 2017 Return)		11.	00
12. Total Tax Due, or Credit (Line 10 Less Line 11)		12.	00
ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2019			
13. 2019 Estimated Tax (<u>must</u> 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, 2019			
14. Add Line 12 and Line 13		14.	00
PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2019			
15. Add: 10% Penalty if paid after April 15, 2019 (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.

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 EXCLUSION AGAINST GROSS RECEIPTS WILL ONLY BE ALLOWED FOR THE AMOUNT OF GROSS RECEIPTS YOU HAD TO PAY TAX ON TO ANOTHER MUNICIPALITY. TAXPAYER MUST PROVIDE A COPY OF TAX RETURN AND CANCELED CHECK TO SHOW PROOF OF PAYMENT.

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.