

READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM

**2009
TOWNSHIP OF PALMER**

BUSINESS PRIVILEGE TAX RETURN
FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2009
ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2010
Due Date April 15, 2010

OFFICIAL USE ONLY	
DATE REC'D _____	AMT REC'D _____
CHECK NO. _____	BATCH NO. _____

BUSINESS ACCOUNT NO.	
BUSINESS LOCATION	
DID YOU TERMINATE/MOVE THIS BUSINESS <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> MOVED	IF MOVED, WHERE?
DATE	

ENTER WHOLE DOLLAR AMOUNTS ONLY		DOLLARS	NO CENTS
A return must be filed even if you have no gross receipts			
1. Sales or Gross Receipts (January to December only)		1.	00
2. Exclusions (Must attach written proof)		2.	00
3. Taxable Gross Receipts (Line 1 Less Line 2)		3.	00
FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2009		RECEIPTS FROM LINE 3 ABOVE	
4. Wholesale	4. X .001	4.	00
5. Retail	5. X .0015	5.	00
6. Service	6. X .0015	6.	00
7. Rental Income (Schedule E)	7. X .0015	7.	00
8. Total (add Lines 4, 5, 6, & 7) (Must agree with Line 3)	8.	8.	00
9. Deduct Estimated Tax (Paid with 2008 Return)		9.	00
10. Total Tax Due, or Credit (Line 8 Less Line 9)		10.	00
ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2010		TAX COMPUTATIONS	
11. 2010 Estimated Tax (Must use amount shown on Line 8)		11.	00
TOTAL TAX DUE IF PAID BY APRIL 15, 2010			
12. Add Line 10 and Line 11		12.	00
PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2010			
13. Add: 5% Penalty if paid after April 15, 2010 (multiply Line 12 x 5%)		13.	00
14. Add: 1% Interest per month (multiply Line 12 x 1% x No. of months)		14.	00
15. TOTAL TAX, PENALTY AND INTEREST (Add Lines 12, 13, & 14)		15.	00

RETURN THIS FORM WITH PAYMENT

ALL BUSINESSES LOCATED IN PALMER TOWNSHIP MUST ATTACH A COPY OF THE APPROPRIATE FEDERAL INCOME TAX SCHEDULE WITH THEIR RETURN.

Make Check Payable to:

Township of Palmer
3 Weller Place
P.O. Box 3039
Palmer, PA 18043-3039 **Phone: 610-253-7191**

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

NEW BUSINESS: License must be obtained prior to opening. Tax must be paid within 100 days after opening date. Multiply first month's receipts by number of months remaining to year end to arrive at estimate. 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.

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 _____	Date _____
Signature of Person Preparing Return (if other than taxpayer) _____	Date _____
Address of Preparer _____	Telephone No. _____

SEND ORIGINAL WITH PAYMENT

MAKE A COPY FOR YOUR RECORDS

WHO IS SUBJECT TO THIS TAX?

Instructions:

- A. ANY BUSINESS, TRADE, ORGANIZATION 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 Palmer Township.
- B. CALENDAR YEAR** - Return **must** be filed on a calendar basis - January 1 to December 31.
- C. 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.
- D. SUMMIT A COPY OF CORPORATE FEDERAL INCOME TAX RETURN, PARTNERSHIP, SCHEDULE C OR SCHEDULE E.**
- E. EXTENSION OF TIME TO FILE** - Tax payer must submit a copy of their Federal Tax Extension request. This form must be in the Tax Office on or before April 15th. Otherwise tax will be considered delinquent and all penalties and interest will apply.
- F. FAILURE TO FILE** - Any person who shall fail, neglect or refuse to file a tax return as required by the provisions of this chapter, or any person who willfully files a false return, shall, upon summary conviction before any District Magistrate in the County of Northampton, be fined not more than \$600.00 for any one offense, recoverable with costs, or imprisonment not exceeding 30 days, if the amount of the fine and costs are not paid. Each day of violation of the particular code or ordinance applicable shall be considered a separate offense, for which the fines and penalties stated herein may be imposed on a daily basis.

LINE 1 - ACTUAL RECEIPTS - As reported from Line 1 of your Federal Income Tax Schedule or computer printout.

LINE 2 - EXCLUSIONS - Returns and Allowances as reported from your Federal Income Tax Schedule or computer printout.

LINE 4 - WHOLESALE - All receipts derived from sales to third parties who are **not** the ultimate users. All receipts are taxable regardless of where shipped.

LINE 5 - RETAIL - All receipts are taxable for those businesses whose receipts are derived from the sale of goods, wares, and merchandise to the ultimate user.

LINE 6 - SERVICE - All receipts for services rendered by any business, trade, occupation or profession, without deductions for materials used, labor, service or other costs, interest, discount paid or any other expenses.

LINE 7 - RENTAL INCOME - All receipts derived from rental or investment properties including residential and commercial properties.

LINE 10 TO 15 - Every business **must** complete these lines, together with total payment or the tax form will be returned.