

Radnor Township **Attn: Business Tax Office Finance Department** 301 Iven Avenue **Wayne PA 19087** 610-688-5600 ext 186 Fax 610-688-1279 www.radnor.com

2022 **RADNOR TOWNSHIP** MERCANTILE TAX RETURN

2021 Reconciliation (January 1 to December 31, 2021) 2022 Estimate (January 1 to December 31, 2022)

Make Check Payable To: Radnor Township

Due Date: May 16, 2022

Account No./License No.: ACCOUNT NO./LICENSE NO. MUST BE INCLUDED

THIS SPACE FOR OFFICE USE ONLY				
☐ CASH ☐ CHECK NO	REFUND - CREDIT REFUND - FINAL			
AMOUNT REC'D	CHECK NO AMOUNT \$ Date Mailed			

Necositi No. Elector No. Most be interested	□ CHECK	NO	REFUND - FINAL	
Legal Business/Trade Name and Mailing Address (FILL IN BELOW):				
			CHECK NO	
	AMOUNT	REC'	D AMOUNT \$	
	\$			
Attach copies of federal tax returns and schedules or worksheets to sup				
or exemptions. <u>Tax return not considered complete unless such docume</u> CHECK BOX: □ 1040 SCH. C □ 1040 SCH. E □ 8825 □ 1065 □ 1120S □ 1120				
Tax Identification Number (EIN/SSN):	G 990/990-1 G STATE RETORNS G PRESTA	- (I LIVII	INI Gottler	
MERCANTILE TAX RETURN 2022 (Due May 16, 2022)		D	OLLARS ONLY / NO CENTS	
1. 2021 Total Gross Volume of Business (2021 Reconciliation	January 1 to December 31, 2021)	1.		
1a. Less: Annual Exclusion	January 1 to December 51, 2021,	1a.		
1b. Less: Other Exclusions / Exemptions (see General Infor	mation)	1b.	.00 Subtract	
1c. Receipts Subject to Tax (Line 1 – Line 1a – Line 1b)		1c.	.00	
2. Tax Due (Line 1c x 0.003)			.00	
3. Less Prior Year Estimated Tax Paid for 2021 (Line 6 of Last Year's 2021 Return)			() .00 Subtract	
4. Additional Tax or Credit Due (Line 2 – Line 3)			.00	
5. Current Year: Estimated 2022 Gross Receipts less \$25,000			.00	
(Must at least equal 2021 Adjusted Gross Volume of	Business in Line 1c)			
6. 2022 Estimated Tax Due (Line 5 x 0.003)		6.	.00	
7. Total Tax Due (Line 6 + Line 4)		7.	.00	
8. EXTENSION – Amount paid with timely extension filing (if applicable)			() .00 Subtrac	
9. PRIOR YEAR CREDIT FROM LAST YEAR'S 2021 RETURN (if applicable)			() .00 Subtrac	
10. Total Tax Due Less Extension Amount previously paid (Line 7 – Line 8 – Line 9)			.00	
and Prior Year Credit/Overpayment from 2021 Return				
PENALTY & LATE CHARGES (if not filed and/or paid by May 16				
11. Add 10% of Line 10 (applied to late or incomplete returns/payments)			.00	
12. Add 1% of Line 10 for each month or part thereof that return is late			.00	
13. LICENSE FEE for 2022 (\$10.00 per location in Radnor Town	• •	13.	.00	
14. TOTAL TAX DUE (CREDIT) : (Line 10 + Line 11 + Line 12 + Li		14.	\$.00	
If Line 14 is a Credit, please check one: Refund Credit	edit Next Year 2023 Return			
Informational section below must be completed in full. Your lice section is fully completed. I declare under penalty of law that all s true, correct and complete to the best of my knowledge and belief.	nse and extension request will be tatements made herein and/or in su	del ppoi	ayed unless this rting schedules are	
Section for Preparer Only (Accountant / Controller)	Section for Taxpayer Only (Owner / O	orpo	orate Signer)	
· · ·			-	
Preparer's Signature	Taxpayer's Signature			
Print Name:	Print Name:			
Date:	Date:			
Telephone No.:	Telephone No.:			
•				
Email:	Email: (REQUIRED TO RECEIV	/E BU	ISINESS LICENSE)	
License delivered by email from: noreply@integritaxsolutions.com (check your junk and spar	n tolder)			

Subject line: Message from Radnor Township regarding your business license

By providing your email address to the Township's Business Tax Office, you have given permission for the Business Tax Office to transmit confidential taxpayer information pertaining to you or your business by email. You may revoke this permission at any time by contacting the Business Tax Office in writing, identifying the taxpayer and stating "PERMISSION TO SEND CONFIDENTIAL TAXPAYER INFORMATION BY EMAIL IS HEREBY REVOKED."

Check if applicable:

- NEW BUSINESSES: New Business License Registration Form must be completed before filing any return(s). CONTACT THE BUSINESS TAX OFFICE
- * FINAL RETURN FOR BUSINESSES: Terminated/Ceased business operations in 2021. (No license fee due if this box is checked)
- * If filing a final return for your business, please indicate reason: O Sold O Moved O Closed Effective Date:

GENERAL INFORMATION

The Mercantile Tax of 3 mills (\$3.00 per \$1,000.00 of receipts) is to be paid on the Gross Volume of Business of wholesale and/or retail vendors or dealers in goods, wares and merchandise of every kind, and all persons engaged in conducting restaurants or other places where food, drink or refreshments are sold. "Gross Volume of Business" includes all receipts, whether cash, credit or other property.

Important Note: For complete information and specific guidance about exempt entities and receipts, exclusion of certain receipts, and how to determine Gross Receipts through attribution, allocation, or apportionment, please refer to the Township's Business Privilege and Mercantile Tax Rules and Regulations. The Regulations are available from the Finance Department or online at www.radnor.com.

EXCLUSIONS AND EXEMPTIONS: It is the Taxpayer's burden to claim and prove any exemption or exclusion. The Taxpayer must disclose the entire Gross Volume of Business prior to exclusion and provide worksheets, tax returns or other documents supporting the claimed exclusion. Receipts included in the measure of tax shall not include:

- 1. The first \$25,000 of Receipts. One exclusion per Taxpayer, not per location.
- 2. Check regulations for specific guidelines on the exclusion of receipts related to the sale of alcoholic beverages.
- 3. Persons engaged in manufacturing may exclude receipts from the sale of goods manufactured by them. For purposes of the Mercantile Tax, "manufacturing" means the making of something new and different, involving a substantial (not superficial) change in material, form, composition or character, resulting in different goods and articles having a distinctive name, character and use, different from the materials from which the article is made.
- 4. Interstate Commerce please refer to the Township's Rules and Regulations.
- 5. In general, receipts generated by IRC 501(c)(3) non-profit organizations meeting the criteria for "institutions of purely public charity" as set forth in the Institutions of Purely Public Charity Act, P.L. 508, No. 55; 10 P.S. § 371 et seq. are not included in the measure of tax. However, receipts derived by such non-profit organizations from unrelated trade or business are included in total receipts.

FILING REQUIREMENTS AND DEADLINE: You must attach copies of federal tax returns, schedules or worksheets to support Gross Volume of Business reported and any claimed exclusions or exemptions. The tax return is not considered complete unless such documents are attached.

The deadline to file the Mercantile Tax Return is <u>May 16, 2022</u>. To be considered timely filed, the envelope containing the tax return and payment must be postmarked no later than May 16, 2022. The Township will honor extensions for federal tax returns not filed by May 16, 2022, <u>PROVIDED THAT</u> the Radnor Application For Extension To File Form is submitted along with a copy of the Federal Extension Form, <u>and</u> the full amount of the tax is paid no later than May 16, 2022. An extension of time to file a return is not an extension of time to pay tax associated with the return. No extension of time to pay tax is permitted. Extensions of time to file are valid for up to 5 (October 17, 2022) months from the original filing due date.

PARTIAL YEAR: New businesses must file a tax return **within 40 days** from the date of commencing business activities in the Township. The Estimated Gross Volume for such Taxpayers shall be computed by multiplying the Actual Gross Receipts for the first month of business by the number of months remaining in the tax year.

TAXPAYERS WITH OTHER LOCATIONS: Taxpayers with places of business both within and outside of the Township are required to obtain a Business License and pay the tax due resulting from business activity attributable to the location in the Township.

TAXPAYERS SELLING GOODS AND OFFERING SERVICES: Some businesses will be subject to both the Business Privilege Tax and Mercantile Tax and should file a separate return for each tax. Such businesses need obtain one Business License per location. The Township has a separate Business License Application form available for download at www.radnor.com.

TAXPAYERS WITH MULTIPLE LOCATIONS IN THE TOWNSHIP: Taxpayers with multiple locations in the Township must obtain a Business License for each location but should only file <u>one</u> tax return for all locations. New Taxpayers must complete a Business License Application for each location. The application is available for download from the Township's website.

ASSISTANCE: All questions and requests for clarification or assistance should be directed to: Radnor Township, Attn: Business Tax Office - Finance Department, 301 Iven Avenue, Wayne, PA 19087. The telephone number is (610) 688-5600, Extension 186. Email to mjdellipizzi@radnor.org.