

**Radnor Township Business Tax Department  
Frequently Asked Questions  
About Business Privilege and Mercantile Taxes**

Date: August, 2022

**QUESTION(S) ABOUT HOW TO COMPLETE RETURNS THAT ARE LATE**

**QUESTION:** I am catching up on my delinquent taxes and am filing 3 years of delinquent Business Privilege and Mercantile Tax returns. The Tax Return form asks me to estimate my receipts for each year based on the prior year, but since the returns are late, I already know what my actual receipts were for the year. Can I just use my actual receipts?

**ANSWER:** No. The Tax Code requires that taxpayers pay estimated gross receipts taxes based on the prior year receipts, even when actual receipts are known or when the taxpayer has reason to believe receipts will be less in the current year than the prior year.

*Please refer to the Township's Business Tax Regulations for more information on filing returns.*