



RADNOR TOWNSHIP AMUSEMENT TAX REPORT

To be filed with:
Radnor Township, Finance Department
301 Iven Avenue
Wayne, PA 19087
(610) 688-5600 Ext. 143
Make checks payable to **Radnor Township**
Your cancelled check will be your receipt.

ACCOUNT NO.: _____

Reporting Period _____ Mo. _____ Yr.

Address of Place of Amusement _____

Nature of Business _____

Date Local Operations Began _____

Indicate Type of Amusement

Permanent Temporary

AMUSEMENT TAX – TAX DUE MONTHLY

(Tax is to be computed based on the "Established Price" for admission regardless of free or discounted sales. See Township Code.)

1. Number of Admissions _____ x Established Price of Admission	\$	
2. Amusement Tax Due (10% x Line 1)	\$	
3. Discount (2% only if paid on or before due date)	\$(
4. Penalty (10% of Tax Due)	\$	
5. Interest (1% of Tax Due for Month or Fraction Thereof)	\$	
TOTAL DUE TO TOWNSHIP	\$	

AFFIRMATION: I hereby certify under the penalties provided by law that all statements made herein and/or any supporting schedule or exhibit are to the best of my knowledge and belief true, correct, and complete. If this return is prepared by a person other than the taxpayer his declaration is based on all the information of which he has any knowledge.

Signature: _____ Date: ___/___/___ Telephone: _____

Printed Name: _____ Title: _____

Check One: Producer of Amusement
 Owner/Lessee/Custodian of Place of Amusement

Signature of Person Preparing Return (if other than Taxpayer): _____

Printed Name: _____ Telephone: _____

GENERAL INFORMATION

1. The Radnor Township Amusement Tax Ordinance imposes a tax upon the admission fee or privilege to attend or engage in any Amusement in the Township. Amusement is defined as all manner and forms of entertainment, including, among others, theatrical or operatic performances, concerts, vaudeville, circus, carnival and side shows, all forms of entertainment at fairgrounds and amusement parks, athletic contests, including wrestling matches, boxing and sparring exhibitions, football and baseball games, skating, golfing, tennis, hockey, bathing, swimming, archery, shooting, riding, dancing, rowing, bowling, billiards, pool and all other forms of diversion, sport, recreation or pastime, shows, exhibitions, contests, displays and games and all other methods of obtaining admission charges, donations, contributions or monetary charges of any character from the general public or a limited or selected number thereof, directly or indirectly in return for other than tangible property or specific personal or professional services. (Township Code, § 260-3, et seq.)
2. The Tax is imposed at the rate of ten (10) percent of the Established Price charged by any Producer for such privilege.
3. The "Established Price" is the regular monetary charges of any character whatsoever, including, donations, contributions and dues or membership fees, fixed and exacted or in any manner received by the producer of the amusement, directly or indirectly, for the privilege to attend or engage in any entertainment or amusement. When the charge for admission is wholly or partially included in the price paid for refreshment, services or merchandise, the amount paid for admission is deemed to be 50% of the amount paid for refreshment, service and merchandise. In the case of persons admitted free or at a reduced rate when there is Established Price charged to other persons, the Established Price for purposes of such persons is the Established Price charged to others. See Ordinance for further information on determination of Established Price.
4. In the case of permanent places of Amusement, returns of the amount of Tax collected shall be made on or before the 10th day of the following month.
5. Producers of temporary places of Amusement shall file a report seven (7) days after each performance and the Tax collected shall be due and payable on the day such reports are required to be made.
6. Neglect or refusal to make any report or payment as required will subject the Producer to additional penalty in the amount of ten (10) percent of the amount of the tax.
7. Unpaid taxes shall bear interest at the rate of one (1) percent of Tax due per month or fraction thereof, until payment in total is made.
8. Any Producer who fails, neglects, or refuses to comply with the Ordinance may be fined \$600.00 plus any and all costs of collection and in default may be imprisoned for a period not exceeding thirty (30) days.