



RADNOR TOWNSHIP BUSINESS PRIVILEGE TAX RETURN

(For Calendar Year January 1 to December 31, 2019)

To be filed with:
Radnor Township, Finance Department
301 Iven Avenue, Wayne PA 19087

ACCOUNT NO. _____

NAME _____
ADDRESS _____
CITY, STATE ZIP _____

Check if Final Return *
Check if Extension Only

Tax Identification Number (EIN/SSN): _____

Attach copies of federal tax returns and schedules or worksheets to support Gross Volume of Business reported and any claimed exclusions or exemptions. Tax return not considered complete unless such documents are attached.

BUSINESS PRIVILEGE TAX (Due September 15, 2020)

1. Total Gross Volume of Business 2019		\$
1a. Less: Annual Exclusion	Subtract	(25,000.00)
1b. Less: Other Exclusions / Exemptions (see General Information)	Subtract	
1c. Receipts Subject to Tax (Line 1 – Line 1a – Line 1b)		
2. Tax Due (Line 1c x 0.003)		
3. Less Prior Year Estimated Tax Paid (Line 6 of Last Year's Return)	Subtract	()
4. Additional Tax or Credit Due (Line 2 – Line 3)		
5. Current Year: Estimated 2020 Gross Receipts less \$25,000 (Must at least equal 50% of 2019 Adjusted Gross Receipts in Line 1c)		
6. Estimated Tax Due (Line 5 x 0.003)		
7. Total Tax Due (Line 6 + Line 4)		
8. EXTENSION – Amount paid with timely extension filing		
9. Tax Due Less Extension Amount previously paid (Line 7 – Line 8)		

PENALTY & LATE CHARGES (if not filed and/or paid by September 15, 2020)

10. Add 10% to Line 9 (applied to late or incomplete returns/payments)	
11. Add 1% to Line 9 for each month or part thereof that return is late	
12. LICENSE FEE (\$10.00 per location in Radnor Township) ___ X \$10	
13. TOTAL DUE WITH RETURN (Line 9 + Line 10 + Line 11 + Line 12)	\$

* Make check payable to **Radnor Township** *

If less than \$0, check box for Refund (if not checked, credit for 2020)

Check # _____

Please review your businesses information for accuracy and note any changes to this information below.

Location(s) of Business: _____

Name/Trade Name _____

Mailing Address _____

Phone Number _____

I declare under penalty of law that all statements made herein and in supporting schedules are true, correct and complete to the best of my knowledge and belief.

Preparer's Signature: _____

Print Name: _____

Date: _____

Telephone No.: _____

Email: _____

Taxpayer's Signature: _____

Print Name: _____

Date: _____

Telephone No.: _____

Email: _____

* If filing a final return for your business, please indicate reason: Sold Moved Closed Effective Date _____

GENERAL INFORMATION

Radnor Township Code requires that every person engaging in a business, trade, occupation or profession in the Township pay annual business privilege tax at the rate of three (3) mills (\$3.00 per \$1,000.00) on all Gross Receipts. The term "Gross Receipts" includes the gross amount of cash, credits or property that is attributable to the Township by reason of any service rendered or commercial or business transaction in connection with any business, trade, occupation or profession. (Sec. 260-40.) Generally, receipts are attributable to the Township when business activity is managed, directed or controlled from a Base of Operations in the Township, even if the customer or a significant portion of the business activity is outside the Township. Additionally, a business with no base of operations in Radnor, is subject to tax if it conducts business in the Township for any part of 15 days or more within the calendar year. Gross Receipts also includes, but is not limited to, all commissions, fees, reimbursements, rents and any other compensation received, as well as interest, dividends, capital gains and other income, whether considered "passive" or "active."

It is the Taxpayer's burden to claim and prove any exemption or exclusion from tax. (Sec. 260-50.) The Taxpayer must disclose the total Gross Receipts prior to exclusion and provide worksheets, tax returns or other documents in support of the claimed exclusion.

Under the Code, Gross Receipts does not include:

1. The first \$25,000 of Gross Receipts. (One exclusion per Taxpayer, not per location). This exclusion may only be taken once if the Taxpayer also files a Mercantile Tax return in addition to a Business Privilege Tax Return.
2. Any receipts that are already included in the calculation of the Mercantile Tax paid by the Taxpayer.
3. 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 Gross Receipts. However, Gross Receipts derived by such non-profit organizations from unrelated trade or business are included in and taxable as Gross Receipts.

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 Tax Rules and Regulations. The Regulations are available from the Finance Department or online at www.radnor.com.

FILING REQUIREMENTS AND DEADLINE

Taxpayers must attach copies of federal tax returns, schedules or worksheets to support the amount of Gross Receipts reported and any claimed exclusions or exemptions. **Tax returns are not considered complete unless such documents are attached.**

The deadline to file the Business Privilege Tax Return in 2020 is **September 15th**. To be considered timely filed, the envelope containing the tax return and payment must be postmarked no later than September 15. The Township will honor extensions for federal tax returns not filed by September 15th, **PROVIDED THAT** a copy of the federal extension form is submitted, **and** the full amount of the tax is paid no later than September 15th. 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 beyond September 15th. Extensions of time to file are valid for up to 5 months from the original filing due date.

NEW BUSINESSES IN THE TOWNSHIP

New businesses must file a tax return within 40 days from the date of commencing business activities in the Township. The Estimated Gross Receipts 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. New businesses must also obtain a Business License from the Township.

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, as such, must file a separate tax return for each tax.

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 one tax return. 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: Finance Department, 301 Iven Avenue, Wayne, PA 19087. The telephone number is (610) 688-5600, Extension 152.