



RADNOR TOWNSHIP MERCANTILE TAX RETURN

(For Calendar Year January 1 to December 31, 2018)

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.

MERCANTILE TAX (Due May 15, 2019)

1. Total Gross Volume of Business 2018		\$
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 2019 Gross Receipts less \$25,000 (Must at least equal 2018 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 May 15, 2019)

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 2019)

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

To receive official documents or correspondence from Radnor Township concerning business taxes, please provide a valid email address. By doing so, you authorize Radnor Township to send such documents or information via email. Thank you.

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, the exclusion of certain Gross Volume of Business, 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 at www.radnor.com or through the Township's Finance Department.

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 all Mercantile Tax Returns is **May 15**. The Township will honor extensions for federal tax returns not filed by May 15, **PROVIDED THAT** a copy of the federal extension form is submitted, **and** the full amount of the tax is paid no later than May 15.

PARTIAL YEAR: New businesses must file a tax return **within 40 days** from the date of commencing business in the Township. The Estimated Gross Volume of Business for such Taxpayer 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 PROVIDING 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 one 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: Finance Department, 301 Iven Avenue, Wayne, PA 19087. The telephone number is (610) 688-5600, Extension 152 or 143.