Cheltenham Township
Napoleon J. Nelson, Finance Officer
8230 Old York Rd
Elkins Park, PA  19027-1589

IMPORTANT: TAX DOCUMENT ENCLOSED

OVER FOR TAX RETURN FORM

License Fee:
Cheltenham Township, in accordance with the provision set forth in the Mercantile License Tax Ordinance and/or Business Privilege Ordinance, requires you to procure an annual license for your business by April 15. The applicable rate will be listed on the tax return on the reverse side. Beginning on January 1, 2019, the license fee is $15 per license type per year.

TAX RETURN

Amount of Tax:
The Tax is based upon the type of business you conduct and the amount of gross receipts derived from that business. You must report gross receipts on a calendar year basis even though you may be on a fiscal year for your federal and state income tax returns. If you are not sure of the type of tax or taxes for which you are presently licensed, please contact the Tax Office at (215) 887-1000.

Extension:
Requests for a 6-month extension in filing date must be made in writing prior to the due date (April 15th of the year when the return is due). This extension request must include a payment for the anticipated or estimated tax due. A communication will then be sent to the business owner indicating the status of the extension request. A failure to adequately submit the written request, submit a payment, or maintain proper standing for prior year returns may jeopardize the approval of the extension request.

Exclusions and Deductions:
The mercantile and business privilege tax is applicable to all receipts for sales and services, regardless of the location of the buyer so long as the taxpayer operates with a physical presence in Cheltenham Township.

Minimum Tax:
Regarding question 1a, 1b, 8a, and/or 8b, if the mercantile tax calculated is less than $2.00, enter 0 in the corresponding right-hand column. The gross receipt totals must still be reported on the tax return in the left-hand column. For the business privilege tax (question 1c and/or 8c), if the calculated tax is less than $10, enter 0 in the corresponding right-hand column.

New Business:
New Businesses must file this form and pay the applicable tax within 60 days of commencing business. Lines 8 through 14 should be used by new businesses in completing this form. To arrive at estimated gross receipts, multiply the first month’s gross receipts by the number of months remaining until the end of the current year.

Late Filing:
A penalty of ten percent (10%) of the amount of the tax due including estimated taxes plus interest at the rate of one and a quarter percent (1.25%) per month or fraction of a month must be added to your tax bill if this return is filed after the due date. If filing delinquent returns covering more than the current year, both the actual returns at the top half of the form and the "estimated" portion at the bottom must be filed for each year the taxpayer was in business and failed to file.

Further Information:
If you have any questions about completing this form, contact the Tax Office at (215) 887-1000.
Mercantile and Business Privilege Tax Return

FINAL RETURN FOR YEAR ENDING DECEMBER 31, 2019 DUE APRIL 15, 2020

1. Actual Gross Receipts for 2019 (as per Federal Income Tax Return)
   a. Wholesale Mercantile $ __________ x .0010 = $ ________
   b. Retail Mercantile $ __________ x .0015 = $ ________
   c. Business Privilege $ __________ x .0040 = $ ________

2. Total (Add lines a, b & c) $ ________

3. Deduct Estimated Tax Paid in 2019 $ ________

4. Total 2019 tax due or Credit (Line 2 less Line 3) $ ________

5. ADD Penalty of 10% of Line 4 if paid after April 15, 2020 $ ________

6. ADD Interest of 1.25% per month of Line 4 if paid after April 15, 2020 $ ________

7. Total Tax, Penalty, Interest Due for 2019 (Add lines 4, 5 & 6) $ ________

ESTIMATED TAX FOR YEAR ENDING DECEMBER 31, 2020 DUE APRIL 15, 2020

8. Estimated Gross Receipts for 2020 (Must be at least equal to 2019)
   a. Wholesale Mercantile $ __________ x .0010 = $ ________
   b. Retail Mercantile $ __________ x .0015 = $ ________
   c. Business Privilege $ __________ x .0040 = $ ________

9. Total Estimated Taxes Due for 2020 $ ________

10. ADD Penalty of 10% of Line 9 if paid after April 15, 2020 $ ________

11. ADD Interest of 1.25% per month of Line 9 if paid after April 15, 2020 $ ________

12. Current Year License Fee $15 Per category: ___ Wholesale ___ Retail ___ Business Privilege $ ________

13. Total Tax, Penalty, Interest Due for 2020 (Add lines 9 thru 12) $ ________

14. Total Tax or Refund Due (Add lines 7 & 13) $ ________