

READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM

20

TOWNSHIP OF EXETER

BUSINESS PRIVILEGE TAX RETURN

RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 20
VOLUME OF BUSINESS: JANUARY 1, 20 THROUGH DECEMBER 31, 20
LICENSE FEE PERIOD: JANUARY 1, 20 THROUGH DECEMBER 31, 20
Due Date May 15, 20

OFFICIAL USE ONLY

DATE REC'D _____ AMT REC'D _____

CHECK NO _____ BATCH NO _____

BUSINESS ACCOUNT NUMBER:

EIN/SSN:

BUSINESS LOCATION:

DID YOU TERMINATE / MOVE THIS BUSINESS

IF MOVED, WHERE?

YES NO MOVED DATE:

NON-PROFIT MANUFACTURER

ENTER WHOLE DOLLAR AMOUNTS ONLY

A return must be filed even if you have no gross receipts

DOLLARS

**NO
CENTS**

- 1. Sales or Gross Volume of Business (January 1, 20 to December 31, 20)
- 2. Exclusions (Must attach written explanation and calculation)
- 3. Taxable Gross Volume of Business (Line 1 Less Line 2)

- 1. 00
- 2. 00
- 3. 00

RETURN FOR YEAR 20 BASED ON 20 BUSINESS

RECEIPTS FROM LINE ABOVE

TAX COMPUTATIONS

- 4. Wholesale (see instruction for definition)
- 5. Retail
- 6. Service
- 7. Rental / Other Income
- 8. Total (add Lines 4, 5, 6, & 7)

- | | | | |
|----|---------|----|----|
| 4. | x 0005 | 4. | 00 |
| 5. | x.00075 | 5. | 00 |
| 6. | x.00075 | 6. | 00 |
| 7. | x.00075 | 7. | 00 |
| 8. | | 8. | 00 |

9. Total Tax Due

9. 00

PENALTY AND INTEREST IF TAX PAID AFTER MAY 15, 20

- 10. Add: 10% Penalty if paid after May 15, 20 (multiply Line 9 x 10%)
- 11. Add: 1.5% Interest per month or part thereof (multiply Line 9 x 1.5% x No. of months)
- 12. TOTAL PENALTY AND INTEREST (Add Lines 10 & 11)

- 10. 00
- 11. 00
- 12. 00

LICENSE FEE

13. 20 Annual License Fee - \$20

13. 20 x ____ = 00

14. Total Amount Due (Add Lines 9,12 & 13)

14. 00

Any Work Papers containing calculations used to determine Gross Volume of Business and copies of Federal Returns shall be attached to this return. Tax return will not be considered complete unless such documents are attached.

Make Check Payable to: **TOWNSHIP OF EXETER**

Mail Return and Payment to: **TRI-STATE FINANCIAL GROUP**

SEND ORIGINAL WITH PAYMENT - MAKE A COPY FOR YOUR RECORDS

PO BOX 38

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

**BRIDGEPORT, PA 19405
610-270-9520**

Print Name	Telephone Number
Signature	Date
Signature of Person Preparing Return (if other than taxpayer)	Date
Address of Preparer	Telephone Number

FORM MUST BE PREPARED IN ITS ENTIRETY, SIGNED AND DATED. IF NOT THE FORM WILL BE RETURNED AND PENALTY AND INTEREST ADDED UNTIL COMPLETED FORM IS RECEIVED.

INSTRUCTIONS

The Business Privilege Tax is a privilege tax calculated at the rate of .5 mills (\$.50 per \$1,000.00 of receipts) on wholesale business and .75 mills (\$.75 per \$1,000.00 of receipts) on all other business, including retail business, service business, and rental business. Gross Volume of Business transacted within the territorial limits of the Township means all receipts connected with business activity occurring within the Township or attributable to a base of operation in the Township. Gross Volume of Business includes the gross amount of cash, credits or property which is attributable to the Township by reason of any service rendered or commercial or business transaction. 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. Gross Volume of Business 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. Taxpayer must disclose the entire gross volume of business prior to exclusion and provide worksheets, tax returns, or other documents supporting the claimed exclusion. In general, you may exclude from "Gross Volume of Business" the following receipts, however, please see Section 205 of the Exeter Township Business Tax Regulations for more information on what may be excluded:

1. 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, 1997, P.L. 508, No. 55; 10 P.S. §371 et seq., except for receipts derived by such non-profit organizations from unrelated trade or business income and receipts from activities that compete commercially with any business subject to tax.
2. Receipts generated by manufacturers from the sale of articles of their own manufacture.
3. Receipts from utility service of a taxpayer whose rates of service are fixed by and regulated by the Pennsylvania Public Utility Commission.
4. Receipts which constitute discounts allowed to purchasers as cash discounts for prompt payment of bills.
5. Receipts which constitute charges advanced by a taxpayer for freight-out, delivery or other transportation for the purchaser in accordance with the terms of a contract of sale of goods, wares or merchandise.
6. Receipts which constitute amounts received upon the sale of an article of personal property that was acquired by the taxpayer as a trade-in to the extent that the receipts in the sale of the article taken in trade do not exceed the amount of trade-in allowance made in acquiring such article.
7. Receipts which constitute refunds, credits or allowances given by taxpayer to a purchaser on account of defects in goods sold or merchandise returned.
8. Receipts which constitute exchanges between sellers of identical goods, but not to the extent of any additional cash payment accompanying the exchange.
9. Receipts from sales of merchandise to other sellers in the same line of business where the seller transfers the title or possession at the same price for which the seller acquired the merchandise.
10. Receipts which are recorded in the books and records of taxpayer that constitute transfers between different departments of the same legal entity that is the taxpayer. Receipts from transactions between affiliated entities may NOT be excluded.
11. Receipts which constitute taxes imposed by the United States of America or the Commonwealth of Pennsylvania upon third persons (as opposed to taxes imposed on the taxpayer) and collected from such third persons by the taxpayer as agent for the United States or Commonwealth, and remitted by taxpayer to those other taxing authorities, such as Pennsylvania sales tax.
12. A portion of receipts subject to interstate commerce. Where the taxpayer has receipts from interstate commerce, taxpayer must apportion receipts pursuant to the formula provided in Section 207 of the Exeter Township Business Tax Regulations.

WHOLESALE

For purposes of the Exeter Business Privilege Tax, a wholesaler is a business that sells to persons who purchase from it for the purpose of reselling the product in the same condition in which it is purchased.

PARTIAL YEAR

New businesses must file a Business Privilege Tax return within 100 days of the commencement of business. The \$20.00 License fee is not prorated. Taxpayers that cease to do business after January 1, 2017 but prior to May 15, 2017, must file a return no later than May 15, 2017 and calculate gross volume of business by taking the monthly average of business during the previous full calendar year and multiplying that monthly average by the number of months from January 1 to the date that the taxpayer went out of business. Taxpayers that cease to do business after May 15, 2017, must file a final tax return within 7 days of ceasing to do business and may seek a partial refund of tax principal that was paid for the full 2017 tax year based on the portion of the 2017 year remaining after which the taxpayer ceased to do business.

LICENSE

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.

FILING REQUIREMENTS AND DEADLINES

You must attach copies of federal tax returns, schedules and worksheets to support gross receipts and/or 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 this Return is May 15. Exeter Township will honor federal extensions for returns not filed by May 15 PROVIDED THAT a copy of the federal extension form is submitted and the full amount of tax and license fee is paid no later than May 15.

NOTICE: YOU ARE ENTITLED TO RECEIVE A WRITTEN EXPLANATION OF YOUR RIGHTS WITH REGARD TO ANY AUDIT, APPEAL, ENFORCEMENT, REFUND, AND/OR COLLECTION OF LOCAL TAXES BY EXETER TOWNSHIP. YOU MAY OBTAIN A COPY OF SUCH WRITTEN STATEMENT FROM THE TAX ADMINISTRATOR, TRI-STATE FINANCIAL GROUP BY CALLING 610-270-9520 OR CALLING THE TOWNSHIP MANAGER AT (610) 779-5660 BETWEEN THE HOURS OF 9:00 A.M. AND 4:00 P.M.

To access additional forms you may visit our website: www.tfgtax.com