

READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING FORM

2014

BOROUGH OF CONSHOHOCKEN

OFFICIAL USE ONLY

BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN

FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2014
ESTIMATED RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2015
Due Date April 15, 2015

DATE REC'D _____ AMT REC'D _____
CHECK NO _____ BATCH NO _____

	BUSINESS ACCOUNT NUMBER:		EIN/SSN:
	BUSINESS LOCATION:		
	DID YOU TERMINATE / MOVE THIS BUSINESS <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> MOVED DATE:		IF MOVED, WHERE?
	<input type="checkbox"/> NON-PROFIT <input type="checkbox"/> 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 Receipts (January to December only)		1.	00
2. Exclusions (Must attach written proof)		2.	00
3. Taxable Gross Receipts (Line 1 Less Line 2)		3.	00
FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2014		RECEIPTS FROM LINE ABOVE	
4. Wholesale	4. _____ x .001	4.	00
5. Retail	5. _____ x .0015	5.	00
6. Service	6. _____ x .002	6.	00
7. Rental / Other Income	7. _____ x .002	7.	00
8. Total (add Lines 4, 5, 6, & 7)	8.	8.	00
9. Deduct 2014 Estimated Tax (Paid with 2012 Return)		9.	00
10. Total Tax Due, or Credit (Line 8 Less Line 9)		10.	00
ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2015			
11. 2015 Estimated Tax (Must use amount shown on Line 8)		11.	00
TOTAL TAX DUE IF PAID BY APRIL 15, 2015			
12. Add Line 10 and Line 11		12.	00
PENALTY AND INTEREST IF TAX PAID AFTER APRIL 15, 2015			
13. Add: 10% Penalty if paid after April 15, 2015 (multiply Line 12 x 10%)		13.	00
14. Add: 1% Interest per month or part thereof (multiply Line 12 x 1% x No. of months)		14.	00
15. TOTAL TAX, PENALTY AND INTEREST (Add Lines 12,13, & 14)		15.	00
LICENSE FEE			
16. Annual Business License Fee (a separate License is required for each location, \$10 per location)		16. 10 x ____ =	00
17. Total Amount Due (Add Lines 15 & 16)		17.	00

**Any Work Papers containing calculations used to determine Gross Receipts 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: **CONSHOHOCKEN BOROUGH**
SEND ORIGINAL WITH PAYMENT - MAKE A COPY FOR YOUR RECORDS
I declare under penalty of law that all statements made here and/or in supporting schedules are true, correct and complete to best of knowledge and belief.

Mail Return and Payment to: **TRI-STATE FINANCIAL GROUP**
PO BOX 38
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

"As required by Pennsylvania law, Conshohocken Borough will provide upon request a disclosure statement explaining to taxpayer their rights in certain tax proceedings involving the Borough."

NEW BUSINESS: License must be obtained prior to opening. Tax must be paid within 40 days after opening date. SEE APPLICATION FORM.

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

INSTRUCTIONS

BUSINESS PRIVILEGE TAX

The Business Privilege Tax of 2.0 mills is to be paid on the **gross receipts** of Persons, Businesses, Trades, Occupations and Professions operating a business within the Borough. **Where a taxpayer has receipts from interstate commerce, taxable receipts will be calculated as follows:**

(Receipts within Pennsylvania x 100%) + (Receipts outside Pennsylvania x Apportionment Factor) = Gross receipts to which tax is applied.

The “Apportionment Factor” is calculated by averaging the following percentages: 1) Wages, salaries, commissions and other compensations attributable to the Borough office, as a percentage of total wages, salaries, commissions and other compensation; 2) Pennsylvania receipts attributable the Borough office as a percentage of total receipts and 3) Value of tangible personal and real property owned and located in the Borough, plus property leased and located in the Borough, and all other property owned and located in the Borough, as a percentage of total property.

MERCANTILE TAX

The Mercantile Tax is to be paid on the **gross receipts** from the sale either at retail (1.5 mills) or wholesale (1.0 mill) of any goods sold by any “Dealer” operating a Business within the Borough. This also includes food and beverage sold for consumption or otherwise with in the Borough. **Where a taxpayer has receipts from interstate commerce**, taxable receipts will be calculated as detailed above.

PARTIAL YEAR

If the business has not been operating for a full year then the Tax will be on the Gross Receipts for the period in the year that the firm has been operating. The Estimate Tax shall be computed by dividing the Tax by the number of months in business and then multiplying by twelve (12).

LICENSE

A separate license shall be required for each place of businesses within the Borough. If a business is located outside the Borough but providing services or selling products subject to the Business Privilege / Mercantile Tax within the Borough, that business shall be required to obtain a license.

NOTICE

You are entitled to receive a written explanation of you rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling **Tri-State Financial Group** at (610) 270-9520 during the office hours of 8:30 am to 4:30 pm, Monday through Friday.

All questions for clarification or help should be directed to:

Tri-State Financial Group
PO Box 38
Bridgeport, PA 19405
610-270-9520

To access additional forms and the rules and regulation you may visit our web-site: www.tfgtax.com