

ATTACH A COPY OF YOUR IRS
FORM - SEE INSTRUCTION
#4 ON REVERSE SIDE

TOWNSHIP OF UPPER MORELAND

DO NOT WRITE IN THIS SPACE

MERCANTILE & BUSINESS PRIVILEGE TAX RETURN FINAL RETURN - BUSINESS TERMINATED IN 2025

Trade Name: _____
Address: _____
Owner / Headquarters: _____
Address: _____
(if different from Trade Name information)

2025 Business License # _____ Phone # _____
Employer I.D. # _____ (Partnership/Corporation/LLC)
Soc.Sec # _____ (Individual)
Nature of Business: _____

A. Total Gross Volume &/or Receipts \$ _____
(same as reported for Federal Income Tax purposes for calendar year)
B. Less Exclusions: (1) By Ordinance \$ _____
(2) Other - Must attach written request for Exclusion
(see instructions) \$ _____
C. Taxable Gross Volume &/or Receipts \$ _____

Attachments:
Schedule E ☐
Schedule C ☐
1065 ☐
1120-A/C ☐
1120-S ☐
Exclusions ☐

FINAL RETURN FOR FISCAL YEAR ENDING DECEMBER 31, 2025 DUE IMMEDIATELY

1. Wholesale - TAXABLE GROSS VOLUME	\$ _____	x.001	\$ _____
2. Retail - TAXABLE GROSS VOLUME	\$ _____	x.0015	\$ _____
3. Business Privilege. - TAXABLE GROSS VOLUME	\$ _____	x.0035	\$ _____
4. Rental Income- TAXABLE GROSS VOLUME	\$ _____	x.0035	\$ _____
5. Deduct Estimated Tax Paid	\$(_____)		
6. Tax Due Township, or Credit Due Vendor	\$ _____		

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

Signature

Printed Name

Official Title

Signature of person Preparing Return
(if other than taxpayer)

Date

INSTRUCTIONS
(See Reverse Side)

PENALTY AND INTEREST IF TAX PAID 30 DAYS AFTER BUSINESS TERMINATION

7. Total Tax Due (from Line 6)	\$ _____
8. Add: 10% Penalty if paid 30 days after business termination	\$ _____
9. Add: 1 ¼% Per Month Interest (or fraction thereof) if paid 30 days after business termination	\$ _____
10. TOTAL TAX, PENALTY AND INTEREST (Add lines 7, 8, and 9)	\$ _____

DUE DATE: WITHIN THIRTY (30) DAYS OF TERMINATION

Give date business terminated in Upper Moreland Township: _____
Do you have any other place of business or rental income in the Township? If so, please list: _____

INSTRUCTIONS

1. Prepare this form in its entirety. Return a **SIGNED** copy to this office with proper payment.
2. Make check payable to: **UMT - COLLECTOR OF BUSINESS TAX** and mail to:
BUSINESS TAX OFFICE
UPPER MORELAND TOWNSHIP
117 PARK AVENUE
WILLOW GROVE, PA 19090-3215
3. Return must be filed on a calendar-year basis.
4. Total Gross Volume or Receipts should correspond with the total gross figure reported on Federal IRS form. If you file on a fiscal basis with IRS, include a monthly breakdown of receipts, along with a copy of the Federal form. All businesses must submit a copy of IRS form 1120, 1120S Schedule C or E, 1065, and/or 1040 (whichever form(s) are appropriate for your business). **A MONTHLY BREAKDOWN IS ACCEPTABLE AT THE TIME OF FILING OF THIS RETURN IF YOUR FEDERAL FORM IS NOT COMPLETE.**
5. **LATE FILING:** Penalty of 10% of tax, plus interest at a rate of 1 ¼% per month (or fraction thereof) if filed after due date.
6. **EXCLUSIONS:** YOU MUST ATTACH A WRITTEN REQUEST. Exclusions may be taken for (1) PA State Sales Taxes collected from the consumer and paid by you to the State, if reported as gross receipts by you on your Federal return, and (2) Portion of Gross Receipts upon which a similar tax has been paid to another jurisdiction, provided that **PROOF OF PAYMENT OF THAT TAX IS PROVIDED AT TIME OF FILING**, i.e., copy of tax return to another jurisdiction, along with a copy of both sided of canceled check in payment of that tax.
7. Tax is based on the amount of sales and type of sales: **(1) WHOLESALE: 1 MILL (.001)** - based on sale of goods, wares, or merchandise to another distributor. **(2) RETAIL: 1 ½ MILLS (.0015)** - based on sale of goods, wares, or merchandise to an end-user. **(3) BUSINESS PRIVILEGE: (Occupation or Profession): 3 ½ MILLS** - Gross receipts means cash, credits, property of any kind or nature, received, allocable, or attributable to any business providing a service. **(4) RENTAL INCOME: 3 ½ MILLS (.0035)** - Gross rent received for any property located within Upper Moreland Township.
8. If a question arises, or if we can be of any assistance, contact the Business Tax Office at (215) 659-3100 or FAX (215) 659-3305.