



# INSTRUCTIONS TO EMPLOYER

1. Forms must be filed on or before due date as shown on the face of the form.
2. No collection fee will be allowed on returns filed after the due date.
3. It is the duty of the employer to collect \$10.00 PER YEAR from himself and all employees working within the corporate limits of Upper Moreland Township.
4. If new employees are hired after April 30<sup>th</sup> of the tax year, it is the responsibility of the employer to file additional Occupational Privilege Tax Returns within the supplemental periods.
5. In the event that you have no employees from whom you are required to deduct the tax in the period shown, write the word NONE on Line #1 of the Employer's Return. Sign the form and return it to the Business Tax Officer.

6. Return original form and check made payable to:

Collector of Occupational Privilege Tax  
Upper Moreland Township  
117 Park Avenue  
Willow Grove, PA 19090-3215

Telephone: (215) 659-3100, Ext. 1044 or 1045  
Fax: (215) 659-3305

7. Refund claims must be made no later than April 1<sup>st</sup> of the year following payment of the tax.
8. Additional listing forms and/or individual "Employee's Evidence of Deduction" certificates are available upon request. The Employee's paystub is sufficient proof of tax deduction. However, individual employee receipts, Form OP-2, are available if required.
9. Employer's listings of employees with Social Security numbers, whether or not computerized, are acceptable.
10. Individual shall mean any person, engaged in any occupation, trade or profession of any nature, type or kind whatsoever, within the Corporate limit of the Township, whether in the employ of another or self-employed.