

2008

**BOROUGH OF JENKINTOWN**

MERCANTILE & BUSINESS PRIVILEGE TAX RETURN  
 FINAL RETURN FOR CALENDAR YEAR ENDED DECEMBER 31, 2007  
 ESTIMATED RETURN FOR CALENDAR YEAR ENDING DECEMBER 31, 2008  
**Due May 1, 2008**

OFFICIAL USE ONLY	
DATE REC'D _____	AMT REC'D _____
BANK _____	
ACCT. NO. _____	
CHECK NO. _____	BATCH NO. _____

TRADE NAME & LOCATION \_\_\_\_\_

BUSINESS LICENSE NO. \_\_\_\_\_

DID YOU TERMINATE/MOVE THIS BUSINESS IF MOVED, WHERE?  
 YES  NO  MOVED  
 DATE \_\_\_\_\_

ENTER WHOLE DOLLAR AMOUNTS ONLY		DOLLARS	CENTS
1. Sales or Gross Receipts (January to December only)		1.	00
2. LESS: Other - Must attach written proof.		2.	00
3. Total Exclusions Line 2		3.	00
4. TAXABLE GROSS RECEIPTS (Line 1 Less Line 3)		4.	00
<b>FINAL RETURN FOR YEAR ENDED DECEMBER 31, 2007</b>		<b>RECEIPTS FROM LINE 4 ABOVE</b>	
5. Retail Mercantile	5. \$ X.0015	5.	00
6. Wholesale Mercantile	6. \$ X.001	6.	00
7. Service Business (Business Privilege)	7. \$ X.004	7.	00
8. Rental Income (Schedule E)	8. \$ X.004	8.	00
9. Total (add Lines 5,6,7,8) (Must agree with Line 4)	9. \$	9.	00
10. Deduct 2007 Estimated Tax Paid		10.	00
11. Total Tax Due, or Credit (Line 9 Less Line 10)		11.	00
<b>ESTIMATED TAX RETURN FOR YEAR ENDING DECEMBER 31, 2008</b>		<b>TAX COMPUTATIONS</b>	
12. 2008 Estimated Tax (must use amount shown on Line 9)		12.	00
13. Registration Fee - 2008		13.	10 00
14. Total Lines 12 & 13		14.	00
<b>TOTAL TAX DUE IF PAID BY MAY 1, 2008</b>			
15. Add: Line 11 and Line 14		15.	00
<b>PENALTY AND INTEREST IF TAX PAID AFTER MAY 1, 2008</b>			
16. Add: 10% Penalty if paid after May 1, 2008 (Multiply Line 15 X .10)		16.	00
17. Add: 1 1/2% Interest Per Month or Fraction thereof. (Multiply Line 15 X .015 X No. of Months)		17.	00
18. TOTAL TAX, PENALTY AND INTEREST (Add Lines 15,16 and 17)		18.	00

RETURN WHITE COPY WITH PAYMENT

**ALL BUSINESSES LOCATED IN JENKINTOWN BOROUGH MUST ATTACH A SIGNED COPY OF THEIR FEDERAL INCOME TAX RETURN**

**Make Check Payable to:**  
 Jenkintown Borough  
 P.O. Box 2176  
 700 Summit Avenue  
 Jenkintown, PA 19046

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.

Print Name \_\_\_\_\_ Telephone No. \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature of Person Preparing Return (if other than taxpayer) \_\_\_\_\_ Date \_\_\_\_\_

Address of Preparer \_\_\_\_\_ Telephone No. \_\_\_\_\_

"As required by Pennsylvania law, Jenkintown Borough will provide upon request a disclosure statement explaining to taxpayers 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. Multiply first month's receipts by number of months remaining to year end to arrive at estimate. 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:**

**WHO IS SUBJECT TO THIS TAX:**

- A. ANY BUSINESS, TRADE, OCCUPATION AND PROFESSION** - Carrying on or exercising, whether for gain or profit or otherwise, any trade, business - retail, wholesale, profession, vocation, service, construction, communications or commercial activity or rendering services from or attributable to a bonafide office or place of business within Jenkintown Borough
- B. FOR BUSINESS OUTSIDE JENKINTOWN BOROUGH** - A monthly breakdown, on a calendar basis, of receipts (sales) applied to Jenkintown or for contractors a copy of contract for each job.
- C. CALENDAR YEAR** - RETURN **MUST** BE ON A CALENDAR BASIS - JANUARY 1 TO DECEMBER 31.
- D. FISCAL YEAR** - If business is on fiscal year with Internal Revenue Service, include, with your return, a monthly breakdown of receipts from January to December inclusive.
- E. COPY OF CORPORATE FEDERAL INCOME TAX RETURN OR SCHEDULE C** - Corporations with locations both in and out of Jenkintown **MUST** submit a computer printout to show calendar year sales for their Jenkintown locations.
- F. EXTENSION OF TIME TO FILE** - Taxpayer must submit Borough Form # 120. This completed form, plus estimated payment, must be in the Boro Office on or Before May 1st.
- G. FAILURE TO FILE - VIOLATIONS AND PENALTIES** - Any person, as defined in this Article, or any officer, agent, servant or employee thereof, who shall fail, neglect or refuse to comply with any terms or provisions of the code, shall, upon conviction thereof, before a District Justice, be sentenced to pay a fine of not less than twenty-five dollars (\$25.) nor more than six hundred dollars (\$600.) together with the costs of prosecution for each offense.

**LINE 1 - ACTUAL RECEIPTS** - As reported from Line 1 of your Federal Income Tax Return or computer printout

**LINE 2 - EXCLUSIONS** - (TAXPAYER MUST SUBMIT PROOF, IF PORTION OF GROSS RECEIPTS ARE PAID TO ANOTHER TAXING JURISDICTION. TAXPAYER MUST PROVIDE A COPY OF TAX RETURN PAID TO ANOTHER CITY, TOWNSHIP / BOROUGH, ALONG WITH COPY OF CANCELLED CHECK TO SHOW PROOF OF PAYMENT OF TAX.)

**LINE 5 - RETAIL MERCANTILE** - All receipts are taxable for those businesses whose receipts are derived from the sale of goods, wares and merchandise to the ultimate user. Examples of these types of businesses are restaurants (where food, drink or refreshments are served), department stores, supermarkets, etc.

**LINE 6 - WHOLESALE MERCANTILE** - Same as # 5 above, except receipts are derived from sales to third parties who are not the ultimate users. All receipts are taxable regardless of where shipped.

**LINE 7 - SERVICE (BUSINESS PRIVILEGE)** - All gross receipts attributable to the Borough without regard to whether such receipts are derived from inside or outside the Borough. For services rendered by any business, trade, occupation or profession, without deductions for the cost of property sold, materials used, labor, services or other costs, interest, discount paid or other expenses. Examples: vehicle repairs (labors only), manufacturers's representatives, real estate brokers and agents, professional (lawyer, accountants, physicians, etc.), insurance agents, contractors, travel agents, etc.

**LINE 8 - RENTAL INCOME** - All receipts derived from rental of real properties, such as apartments, duplexes, condominiums, shopping centers or from all other residential or commercial properties.

**LINE 12 TO 19** - Every business **MUST** complete these lines, together with total payment or the tax form will be returned.