JIM RILEY *Ward 4*
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WILLIAM M. WHITE
Township Manager
Township Secretary

JOHN B. RICE, ESQ.
Solicitor

ROB ARMSTRONG
Treasurer

FEBRUARY 2026

IMPORTANT TAX DOCUMENTS ENCLOSED

Dear Business Owner/Taxpayer:

Enclosed you will find your **2026 Radnor Township Business Privilege Tax Return** due on or before, **May 15, 2026.** Please be advised that the **2026 Return is for the 2025 Reconciliation/2026 Estimate, along with the 2026 License(s). The Township is referring to the Tax Return Year by the year it is due and as labeled in our system as 2026.**

EXTENSION REQUEST FORMS – SEPARATE FORMS FOR FILING AN EXTENSION REQUEST: DO NOT USE THE BPT TAX RETURN TO MAKE AN EXTENSION REQUEST OR PAYMENT. Complete the 2026 Radnor Township Application for Extension to File. If applying for an **EXTENSION** you must pay the entire amount of tax owed in full by May 15, 2026. Follow the instructions on the Extension Form. The form must be completed in its entirety to be accepted as a valid extension request. The **Return filing for the year (Extension Reconciliation)** is due on or before **October 15, 2026,** along with your backup documentation and completed Radnor 2026 tax return for the calendar year 2025/Estimate for 2026. Remember to put your Extension payment to Radnor on Line 8 of your tax return.

FINAL RETURN for BUSINESS TERMINATED/CEASED OPERATIONS: If the business ceased operations or terminated in the tax year 2025 anytime January 1, 2025 through December 31, 2025 you must complete a **FINAL RETURN.** Check the box **FINAL RETURN for BUSINESS TERMINATED/CEASED OPERATIONS** on the tax return. This indicates that you will no longer be filing a Radnor Business Privilege Tax return. Indicate the Date that the business moved, closed, or sold. (If sold you will need to provide the name and address of the new owner.) **NO LICENSE IS DUE IF THE BUSINESS TERMINATED/CEASED IN 2025.**

TIMELY FILING (NO EXTENSION): If you are submitting your Business Privilege Tax Return on or before May 15, 2026, you do not have to check any boxes, unless you are a New Business without an Account Number or filing a Final Return for ceasing business within Radnor Township.

ROUNDING ONLY – NO CENTS ON RETURN: Radnor Township Ordinance No. 2021-13; Rounding to the nearest dollar. All returns filed are to be rounded and no cents are to be included. You will see this stated DOLLARS ONLY/NO CENTS on the return above Line 1 for Gross Receipts of Business. In addition, the return has zero's indicating that no cents are to be used. Returns including cents will be sent back along with the check to be completed correctly.

PRIOR YEAR CREDIT: The Radnor Township 2026 Business Privilege Tax form has added **Line 9, PRIOR YEAR CREDIT FROM PREVIOUS YEARS 2025 RETURN.** If you had a prior year credit from your 2025 return filed last year (Reconciliation Year: January 1, 2024 to December 31, 2024 and Estimate Year: January 1, 2025 to December 31, 2025) please insert that CREDIT in the Line 9 Box. In addition, many credits are being refunded due to changes in our software system. If you are not sure with regard to the credit, please call our office.

PENALTY & INTEREST – MAILING DATES & TIMELY POSTMARKS: The Regulations provide that a return is timely filed if it is postmarked by the United States Postal Service on or before the May 15th due date. A USPS Postmark is an imprint that shows the name of the USPS office that accepted custody of the mail, along with the date of mailing. The Pennsylvania Supreme Court has determined that a date on a private postage meter lacks inherent reliability because the meter can readily be changed to any date by the user. Therefore, the only postmark accepted to prove timely filing is a USPS postmark. To be considered timely the envelope containing the Business Privilege Tax Form and Payment (if any) must have a USPS Postmark (Hand Stamped or Mechanical/Automated). Private Postage Meters containing the meter markings and meter date used are not postmarks and will not be accepted to prove the date of mailing. Any Business Privilege Tax Form received through the US Mail with no USPS postmark, have no proof of mailing date and the Business Privilege Tax Form will then be considered mailed on the date of receipt by Radnor Township. If using a private delivery service such as FEDEX or UPS, the date accepted is the carrier pickup date. (SEE ATTACHED)

INCOMPLETE and/or INCORRECT RETURNS RECEIVED: Be advised that any return received that is incomplete and/or incorrect will possibly be rejected and sent back to be completed correctly. **NOTE: Penalty and Interest could possibly be assessed on returns that are sent back for incompletion/correction if not returned before the May 15, 2026 due date. If the corrected return is then received by Radnor Township after the May 15, 2026 due date, Penalty & Interest will be assessed.**

FAQ'S – FREQUENTLY ASKED QUESTIONS: Located on our website, Radnor.com, under Business; Business Privilege Tax & Mercantile Tax are FAQ's. There are specific categories, each having their own details to questions that have been asked.

AS STIPULATED BY THE ORDINANCE, ALL RETURNS ARE SUBJECT TO VERIFICATION BY AUDIT. You are entitled to receive a written explanation of your rights with regard to an audit, appeal, enforcement, refund or collection of local taxes. The Radnor Township Disclosure Statement, Rules and Regulations (Revised January 1, 2025), Business Privilege Tax Ordinance (Code Section 260-39) and Mercantile Tax Ordinance (Code Section 260-18) are available upon request.

If you have any questions, or require additional forms, please call Michele J. Delli Pizzi-Flocco in the Business Tax Office at (610) 688-5600 ext. 186 (Main) or 610-484-5887 (Direct Line) or Ruth Meyer at (610) 688-5600 ext. 123 (Main) or 610-230-2456 (Direct Line) between the hours of 8:00 a.m. and 4:00 p.m., Monday through Friday. You may also contact me by Email at mjdellipizzi@radnor.org. I am also available to schedule an appointment should you need assistance filing your return(s).

Very truly yours,

Michele J. Delli Pizzi - Flocco
Michele J. Delli Pizzi-Flocco
Business Tax Administrator

Enclosure