Radnor Township
Attn: Business Tax Office
Finance Department
301 Iven Avenue
Wayne PA 19087
610-688-5600 ext 186
610-688-5600 ext 123
Fax 610-688-1279
www.radnor.com

2024
RADNOR TOWNSHIP
AMENDED BUSINESS PRIVILEGE TAX RETURN

2023 Reconciliation (January 1 to December 31, 2023)
2024 Estimate (January 1 to December 31, 2024)

Make Check Payable To: **Radnor Township**
Due Date: **May 15, 2024**

THIS SPACE FOR OFFICE USE ONLY

❑ CASH ❑ TIMELY ❑ LATE
❑ CHECK NO ❑ HAND DELIVERY DATE
_____ _____
❑ POSTMARK DATE BY USPS
AMOUNT REC'D _____
$_____ ❑ REFUND - CREDIT
❑ REFUND - FINAL
CHECK NO _____
AMOUNT $ _____
Date Mailed _____

Account No./License No.:
ACCOUNT NO./LICENSE NO. MUST BE INCLUDED
Legal Business/Trade Name and Mailing Address (FILL IN BELOW):

Tax Identification Number (EIN/SSN): _____

Attach copies of federal tax returns and schedules or worksheets to support Gross Receipts of Business reported and any claimed exclusions or exemptions. Tax return not considered complete unless supporting documents are attached and return is entirely completed.

CHECK BOX: ❑ 1040 SCH. C (Federal) ❑ 1040 SCH. E (Federal) ❑ 1041 SCH. E (Pennsylvania) ❑ 4797 ❑ 8825 ❑ 1065 (Pages 1-5) ❑ 1120S (Pages 1-5) ❑ 1120 ❑ 990/990-T ❑ STATE RETURNS ❑ P&L STATEMENT (Consolidated Only) ❑ Other_____

BUSINESS PRIVILEGE TAX RETURN 2024 (Due May 15, 2024) **AMENDED**

DOLLARS ONLY / NO CENTS

1.	**2023 Total Gross Receipts of Business** (2023 Reconciliation January 1 to December 31, 2023)	1.	$ .00	
1a.	Less: Annual Exclusion	1a.	(25,000) .00	Subtract
1b.	Less: Other Exclusions / Exemptions (see General Information)	1b.	.00	Subtract
1c.	Receipts Subject to Tax (Line 1 – Line 1a – Line 1b)	1c.	.00	
2.	Tax Due (Line 1c x 0.003)	2.	.00	
3.	Less Prior Year Estimated Tax Paid for 2023 (Line 6 of Last Year's 2023 Return)	3.	( ) .00	Subtract
4.	Additional Tax or Credit Due (Line 2 – Line 3)	4.	.00	
5.	Current Year: Estimated 2024 Gross Receipts less $25,000 **AMENDED** ***(Must at least equal 2023 Adjusted Gross Receipts in Line 1c)***	5.	.00	
6.	2024 Estimated Tax Due (Line 5 x 0.003)	6.	.00	
7.	Total Tax Due (Line 6 + Line 4)	7.	.00	
8.	EXTENSION – Amount paid with timely extension filing (if applicable)	8.	( ) .00	Subtract
9.	PRIOR YEAR CREDIT FROM LAST YEAR'S 2023 RETURN (if applicable)	9.	( ) .00	Subtract
10.	**Total Tax Due Less Extension Amount previously paid and Prior Year Credit/Overpayment from 2023 Return (Line 7 – Line 8 – Line 9)**	10.	.00	
	PENALTY & LATE CHARGES (if not filed and/or paid by May 15, 2024)			
11.	Add 10% of Line 10 (applied to late or incomplete returns/payments)	11.	.00	
12.	Add 1% of Line 10 for each month or part thereof that return is late	12.	.00	
13.	**LICENSE FEE(S) for 2024** ($10.00 per location in Radnor Township) _____ X $10	13.	.00	
14.	**TOTAL TAX DUE (CREDIT)**: (Line 10 + Line 11 + Line 12 + Line 13)	14.	$ .00	

If Line 14 is a Credit, please check one: ❑ Refund ❑ Credit Next Year 2025 Return
If no box is checked, a refund will be processed.

SEPARATE CHECKS - DO NOT COMBINE

Informational section below must be completed in full. Your license and extension request will be delayed unless this section is fully completed. ***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.***

Section for Preparer Only (Accountant / Controller)

_____
Preparer's Signature
Print Name: _____
Date: _____
Telephone No.: _____
Email: _____

Section for Taxpayer Only (Owner / Corporate Signer)

_____
Taxpayer's Signature
Print Name: _____
Date: _____
Telephone No.: _____
Email: _____
(REQUIRED TO RECEIVE BUSINESS LICENSE)

License delivered by email from: noreply@integritaxsolutions.com (check your junk and spam folder). Subject line: Message from Radnor Township regarding your business license.
By providing your email address to the Township's Business Tax Office, you have given permission for the Business Tax Office to transmit confidential taxpayer information pertaining to you or your business by email. You may revoke this permission at any time by contacting the Business Tax Office in writing, identifying the taxpayer and stating "PERMISSION TO SEND CONFIDENTIAL TAXPAYER INFORMATION BY EMAIL IS HEREBY REVOKED."

Check if applicable:

❑ **NEW BUSINESSES: New Business License Registration Form must be completed before filing any return(s). CONTACT THE BUSINESS TAX OFFICE**
*❑ **FINAL RETURN FOR BUSINESSES: Terminated/Ceased business operations in 2023. (No license fee due if this box is checked)**
*** If filing a final return for your business, please indicate reason:** ❍ Sold ❍ Moved ❍ Closed ❍ Job Completed (contractors) Effective Date: _____

INCOMPLETE/INCORRECT FORM(S) MAY BE RETURNED. PENALTY AND INTEREST COULD BE ASSESSED IF COMPLETED/CORRECTED FORM(S) ARE RECEIVED AFTER THE DUE DATE.

GENERAL INFORMATION

Radnor Township Code requires that every person engaging in a business, trade, occupation or profession in the Township pay annual business privilege tax at the rate of three (3) mills ($3.00 per $1,000.00) on all Gross Receipts. The term "Gross Receipts" includes the gross amount of cash, credits or property that is attributable to the Township by reason of any service rendered or commercial or business transaction in connection with any business, trade, occupation or profession. (Sec. 260-40.) Generally, receipts are attributable to the Township when business activity is managed, directed or controlled from a Base of Operations in the Township, even if the customer or a significant portion of the business activity is outside the Township. Additionally, a business with no base of operations in Radnor, is subject to tax if it conducts business in the Township for any part of 15 days or more within the calendar year. Gross Receipts also includes, but is not limited to, all commissions, fees, reimbursements, rents and any other compensation received, as well as interest, dividends, capital gains and other income, whether considered "passive" or "active."

It is the Taxpayer's burden to claim and prove any exemption or exclusion from tax. (Sec. 260-50.) The Taxpayer must disclose the total Gross Receipts prior to exclusion and provide worksheets, tax returns or other documents in support of the claimed exclusion.

Under the Code, Gross Receipts does not include:

1. The first $25,000 of Gross Receipts. (One exclusion per Taxpayer, not per location). This exclusion may only be taken once if the Taxpayer also files a Mercantile Tax return in addition to a Business Privilege Tax Return.
2. Any receipts that are already included in the calculation of the Mercantile Tax paid by the Taxpayer.
3. In general, receipts generated by IRC 501(c)(3) non-profit organizations meeting the criteria for "institutions of purely public charity" as set forth in the Institutions of Purely Public Charity Act, P.L. 508, No. 55; 10 P.S. § 371 et seq. are not included in Gross Receipts. However, Gross Receipts derived by such non-profit organizations from unrelated trade or business are included in and taxable as Gross Receipts.

Important Note: For complete information and specific guidance about exempt entities and receipts, exclusion of certain receipts, and how to determine Gross Receipts through attribution, allocation, or apportionment, please refer to the Township's Business Privilege and Mercantile Tax Rules and Regulations. The Regulations are available from the Finance Department or online at www.radnor.com.

FILING REQUIREMENTS AND DEADLINE

Taxpayers must attach copies of federal tax returns, schedules or worksheets to support the amount of Gross Receipts reported and any claimed exclusions or exemptions. **Tax returns are not considered complete unless such documents are attached.**

The deadline to file the Business Privilege Tax Return is **May 15, 2024**. To be considered timely filed, the envelope containing the tax return and payment must be postmarked no later than May 15, 2024. No penalty for late filiing if no tax is due. Late filing of Tax Return or insufficient tax payment will result in penalty and interest to be assessed. To be considered timely the envelope containing the Tax Return and Payment 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 Tax Return received through the US Mail with no USPS postmark, have no proof of a mailing date and the Tax Return 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 pick up date. The Township will honor extensions for federal tax returns not filed by May 15, 2024, **PROVIDED THAT** the Radnor Application For Extension To File Form is submitted along with a copy of the Federal Extension Form, **and** the full amount of the tax is paid no later than May 15, 2024. An extension of time to file a return is not an extension of time to pay tax associated with the return. No extension of time to pay tax is permitted. Extensions of time to file are valid for up to 5 (October 15, 2024) months from the original filing due date.

NEW BUSINESSES IN THE TOWNSHIP

New businesses must file a tax return within 40 days from the date of commencing business activities in the Township. The Estimated Gross Receipts for such Taxpayers shall be computed by multiplying the Actual Gross Receipts for the first month of business by the number of months remaining in the tax year unless hand cancellation is on the envelope from the USPS. New businesses must also obtain a Business License from the Township.

TAXPAYERS WITH OTHER LOCATIONS

Taxpayers with places of business both within and outside of the Township are required to obtain a Business License and pay the tax due resulting from business activity attributable to the location in the Township.

TAXPAYERS SELLING GOODS AND OFFERING SERVICES

Some businesses will be subject to both the Business Privilege Tax and Mercantile Tax and, as such, must file a separate tax return for each tax.

TAXPAYERS WITH MULTIPLE LOCATIONS IN THE TOWNSHIP

Taxpayers with multiple locations in the Township must obtain a Business License for each location but should only file one tax return. Taxpayers must complete a Business License Application for each location. The application is available for download from the Township's website.

ASSISTANCE

All questions and requests for clarification or assistance should be directed to: Radnor Township, Attn: Business Tax Office - Finance Department, 301 Iven Avenue, Wayne, PA 19087. The telephone number is (610) 688-5600, Extension 186. Email to mjdellipizzi@radnor.org.

To receive official documents or correspondence from Radnor Township concerning business taxes, please provide a valid email address. By doing so, you authorize Radnor Township to send such documents or information via email. Thank you.