

INSTRUCTIONS

Who is Subject to this Tax?

- Any activity carried on or exercised for gain or profit within the Borough of Hatboro, including, but not limited to, any occupation, trade, profession, vending, leasing, business, vocation, or other commercial activity.
- "Business" shall not include any business conducted by a nonprofit corporation or association organized for religious, charitable, or educational purposes, or any temporary business, or the leasing of fewer than five (5) units.
- Any person who has no office space separate from their residence located in the Borough shall be considered as conducting their business, trade, occupation, or profession from their residence, but this provision shall not be construed as permitting any business in a location where zoning laws prohibit the conduct of a business.

Extension Request

A business filing for an extension of time on their Federal or PA Return shall be entitled to a similar extension of time for filing the Business Privilege Tax Registration Fee Return. A copy of the Federal or PA Extension Request Form must be attached to the Tax Return when filed.

- Extensions extend the due for filing – not the due date for paying the tax.
- If filing for an extension, payment must be enclosed at time of filing.

Calendar Year

Return must be filed on a calendar year – January 1 through December 31.

Copy of Federal Tax Return

All businesses or professions operating in Hatboro Borough must submit a copy of the Schedule C or IRS form 1040, 1065, 1120, or 120S for verification of gross receipts.

Failure to File (Violations and Penalties)

Any person who fails or refuses to procure a business license when required by Ordinance, who fails to pay the tax or license fee required, or fails to keep their license conspicuously posted at their place of business as required, shall, upon conviction, be sentenced to pay a fine of not more than \$600 plus costs for each offense, and in default of payment of said fine and costs, shall be imprisoned for a period of not more than 30 days for each offence. [Ord. 907]

Sections A through E (Attached Form "2016 Tax and Fee Invoice")

Must check appropriate box(es).

Section D (Number of Signs)

Please fill in appropriate number based on the following definition:

- SIGN: Any permanent or temporary structure or part thereof, or any devise attached, painted, or represented directly or indirectly on a structure or other surface that shall display or include any letter, artwork, insignia, flag, banner, or representation used as, or which is designed to attract the eye or bring attention of the public.