

General Tax Information for Businesses Operating in Middletown Township

**TOWNSHIP OF MIDDLETOWN**  
**FINANCE DEPARTMENT**  
27 N. PENNELL ROAD  
P.O. BOX 157  
LIMA, PENNSYLVANIA 19037

Welcome to Middletown Township! We are happy that you have chosen to do business in our Township. This letter will help explain the basic business tax filing requirements for your business. Please refer to the Township's website [www.middletowntownship.org](http://www.middletowntownship.org) to download applicable forms, available in the Permits and Forms section under the link for Tax Forms.

**ANNUAL BUSINESS LICENSE/REGISTRATION**

All businesses in the Township are required to secure a Business License/Registration certificate. The annual license fee is \$10 and the license must be conspicuously posted at any business location that is physically located in the Township. Businesses will pay for the annual licenses with their tax filings which are due by April 15 of each year. Licenses will be issued each May.

Any business who is subject to the Mercantile/Business Privilege Tax is urged to contact Berkheimer Associates within ten (10) days of the receipt of this notice at 325 N. Pottstown Pike, Exton, PA 19341, telephone (610) 363-7214 or (800)360-7214 between the hours of 8am to 4:30pm, Monday through Friday, or complete the bottom of this form and return it to the Berkheimer Office. Upon your response, all necessary tax information and forms will be sent to you.

**BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN**

The Township of Middletown requires all businesses subject to file the Business Privilege and Mercantile Tax Return on an annual basis. Receipts are taxed at two different rates based on the following:

A. Receipts from selling wholesale and/or retail goods or restaurant operations are subject to the Mercantile Tax. Complete the Mercantile Tax section of the tax form for these receipts.

**Mercantile Tax Rate:**

.0015 mills of Gross Receipts (\$1.50 per \$1,000 wholesale)

.00225 mills of Gross Receipts (\$2.25 per \$1,000 retail)

B. Receipts from rendering services or from commissions are subject to the Business Privilege Tax. Complete the Business Privilege section of the tax form for these receipts.

**Business Privilege License/Tax Return:**

.00225 mills of Gross Receipts (\$2.25 per \$1,000)

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**NEW BUSINESSES**

New businesses must pay their annual business license fee of \$10 within thirty days after receiving their registration form. They must pay their estimated tax based on one month’s earnings times the number of months remaining in the calendar year within fifteen days after the end of the month that they are first in business.

**RULES FOR NO-IMPACT HOME-BASED BUSINESSES**

A resident who is presently or plans to operate a “No-Impact Home-Based Business” is required to complete a permit application which is to be accompanied by an affidavit of compliance. The permit fee is \$50. Upon submission of a completed application, a Township Code Enforcement Officer will conduct an inspection and issue a new Certificate of Occupancy for the residence that reflects the approved “No-Impact Home-Based Business” use.

**RULES FOR REAL ESTATE AGENTS**

Please contact Berkheimer at 610-363-7214 or 800-360-7214 about what information you need in order to file a return as a real estate agent.

Please contact the Finance Department as 610-565-2700 for additional information or for help with questions you may have. We look forward to working with you!

Sincerely,

Middletown Township Finance Department

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TOWNSHIP OF MIDDLETOWN, DELAWARE COUNTY, PA  
APPLICATION FOR MERCANTILE AND/OR BUSINESS PRIVILEGE LICENSE TAX

Mercantile License       Business Privilege License       Business Privilege/Mercantile

Name of Owner of Property or Manager: \_\_\_\_\_

Home Address: \_\_\_\_\_

Name of Business: \_\_\_\_\_

Business Address: \_\_\_\_\_

Type of Business: (check the appropriate boxes)

- Wholesale                       Service/Rentals                       Seasonal                       Partnership
- Retail                               Permanent                               Itinerant                       Association
- Wholesale & Retail               Temporary                               Individual                       Cooperation

How long have you been in business? \_\_\_\_\_ (years) If in business less than one year, please indicate starting date: \_\_\_\_\_ Nature of Business: \_\_\_\_\_

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_