



# CITY OF CHARLESTON, WV BUSINESS AND OCCUPATION TAX RETURN

915 QUARRIER STREET SUITE 4  
CHARLESTON, WV 25301  
Phone: (304)348-8024 Fax: (304)347-1810



## THIS SECTION MUST BE COMPLETED

SEE REVERSE  
FOR INSTRUCTIONS



ACCOUNT #:		TAX QUARTER:	
BUSINESS NAME:			
ADDRESS:			
PHONE#			

### COMPUTATION OF QUARTERLY TAX

CLASS CODE	BUSINESS CLASSIFICATION	GROSS AMOUNT	EXEMPTION* <small>(see message below)</small>	RATE MULTIPLIER	TAX DUE
1	Value of Production of Natural Resources (1%)			0.01	
2	Manufacturing (3/10 of one percent)			0.003	
3	Retailers (1/2 of one percent)			0.005	
4	Wholesalers (15/100 of one percent)			0.0015	
5	Electric Power Companies (4%) <small>(sales &amp; demand charges domestic purposes &amp; commercial lighting)</small>			0.04	
6	Electric Power Companies (3%) <small>(all other sales &amp; demand charges)</small>			0.03	
7	Natural Gas Companies (3%)			0.03	
8	Water Companies (4%)			0.04	
9	All Other Public Utilities (2%)			0.02	
10	Contracting (2%)	(BACK OF FORM MUST BE COMPLETED)		0.02	
11	Amusement (1/2 of one percent)			0.005	
12	Service & All Other Business (1%)			0.01	
13	Rents & Royalties (1%)			0.01	
14	Banking & Other Financial Institutions (1%)			0.01	
<b>TOTAL TAX DUE</b>					

\* If you believe that your business may have an exemption please contact our office at (304)348-8024 for verification.

KIND OF BUSINESS \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

THIS RETURN WITH PAYMENT TO COVER TAX DUE MUST BE RECEIVED WITHIN ONE MONTH FROM END OF PERIOD COVERED.

UNDER PENALTIES OF PERJURY, I DECARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

A SERVICE FEE WILL BE CHARGED FOR ALL RETURNED CHECKS.

**X**  
\_\_\_\_\_  
SIGNATURE OF TAXPAYER OR OFFICER

\_\_\_\_\_  
TITLE OF OFFICER

**SIGNATURE REQUIRED**

OFFICE USE ONLY

# INSTRUCTIONS

1. Determine your Business Classification(s) and corresponding rate(s) from the tax table.
2. Determine your Charleston B&O taxable gross income for each of the classifications and enter it in the appropriate box. (Contracting class instructions are listed below.)
3. Determine your taxes due by multiplying the rate by the taxable income.  
(example: \$10,000 in gross taxable income times a service rate of 1.00% or .01 equals a B&O tax due of \$100)
4. **Sign the return. THIS RETURN IS INVALID UNLESS IT IS SIGNED.**
5. If your name and/or address printed on the form is incorrect, please mark through the incorrect information and write the correct information in the open space.
6. **If your business or rental property has been closed or sold, please send a written statement detailing the status of the business, the date of the change, and requesting the account be closed or put on our inactive list.**
7. If your return is postmarked after the due date, you will be sent a letter for penalties and interest due.
8. Please make checks payable to: City of Charleston
9. Mail payments and/or correspondence to: City Collectors Office, 915 Quarrier St. Suite 4, Charleston, WV 25301
10. If you have any questions, please call us at (304) 348-8024. We are open Monday through Friday 8:00 a.m. to 5:00 p.m. Except Holidays.

## TO BE COMPLETED BY CONTRACTORS ONLY

	PROJECT NAME	GROSS TAX AMOUNT	TAX RATE	TAX DUE
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
	<b>TOTALS</b>			

### CONTRACTING INSTRUCTIONS

1. Please complete one line for each project that you received payment.  
(if additional lines are needed please attach an additional letter)
2. List the name of the project, the gross amount received, and calculate the tax amount due.
3. Transfer the total tax amount due to the front of the return in the contracting (class code 10) tax due field.

#### **Privacy Statement Act**

Disclosure of a Social Security Number (SSN) to the City of Charleston is voluntary. If you do not wish to disclose your SSN, you may provide an alternative identification number. The City of Charleston solicits this information pursuant to West Virginia Code § 8-13-13 and the Charleston City Code. The City of Charleston will not disclose your SSN or any other information you provide to any other entity or party. The City of Charleston requests this information to facilitate the verification of withholding and payment of service fees.