



CITY OF
BECKLEY
WEST VIRGINIA

Business and Occupation Tax Instruction Sheet

WHO IS REQUIRED TO FILE?

All persons who are engaged in business within the City of Beckley. You are required to file a return with the **City** even if you maintain no office, place of business or warehouse within the corporate limits but do make **sales or perform services, activities, rentals or contracting within said limits.**

PLEASE NOTE THAT ALL BUSINESSES, INDIVIDUALS OR CONTRACTORS WHO USUALLY CONDUCT TAXABLE ACTIVITY WITHIN THE CITY OF BECKLEY, BUT HAVE NO BUSINESS DURING THIS REPORTING PERIOD MUST WRITE, “NO BUSINESS CONDUCTED” ON THEIR RETURN AND FILE THIS IN THE NORMAL MANNER.

WHEN IS THE RETURN DUE?

This return is due within one month following end of the taxable quarter. Quarterly payments are due in April, July, October and January. **Penalty and interest** will be applied against any return that is postmarked after these months.

WHAT ARE THE PENALTIES?

The tax, if not paid when due, shall bear interest at the rate of 5% for first month or fraction thereof and 1% for each succeeding month or fraction thereof of delinquency.

WHAT IS GROSS INCOME?

Gross income means all income received, from business activities within the **CITY**, as pursuant to West Virginia State Code § 11-13-1.

WHERE PAYMENTS SHOULD BE SENT?

Please make all remittance payments to:
City of Beckley
PO Box 2514
Beckley, WV 25802-2514