



City of Beckley
PO Box 2514
Beckley, WV 25802-2514

Phone: 304-256-1768
or: 304-256-1758

Business and Occupation Tax Instruction Sheet

PLEASE NOTE THAT ALL BUSINESSES, INDIVIDUALS OR CONTRACTORS WHO USUALLY HAVE TAXABLE ACTIVITY WITHIN THE CITY OF BECKLEY, BUT DO NOT HAVE ANY REPORTABLE ACTIVITY DURING THIS PERIOD MUST WRITE, "NO BUSINESS CONDUCTED" ON THEIR RETURN, SIGN IT, AND RETURN WITHIN THE DUE DATE. THE DUE DATE IS THE LAST DAY OF THE MONTH FOLLOWING THE QUARTER. (APRIL 30, JULY 31, OCTOBER 31, JANUARY 31.)

Returns may be mailed to above address or delivered to 409 S. Kanawha Street, Beckley, WV (Monday – Friday 8:30am -4:30 pm).

Please make remittance payments to: **City of Beckley**

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.

Date Business Closed _____

If business is sold, furnish name and address of new owner _____

| Payments | |
|--|----------------------------------|
| <input type="checkbox"/> Cash | <input type="checkbox"/> Check # |
| <input type="checkbox"/> Credit Card | |
| Credit Card Payments (Circle One): Discover MasterCard Visa | |
| CARD NUMBER: | EXP DATE |
| SIGNATURE | CVV CODE |
| | BILLING ZIPCODE |
| <i>Make checks payable to City of Beckley</i> | AMOUNT PAID \$ |

City of Beckley Quarterly Business and Occupation Tax Return

Account Number: _____

Business Name: _____

Year Ending: _____ Amended Final

Quarter Ending: Mar 31 June 30 Sep 30 Dec 31 **Due Date:**

| Class Code | Business Classification | Taxable Amount | Rate per \$100 | Tax Due |
|------------|---|----------------|----------------|---------|
| 110 | Coal | | \$1.00 | |
| 111 | Sand, Gravel or Mineral not quarried or mined, Oil, Blast Furnace Slag | | \$3.00 | |
| 112 | Natural Gas | | \$6.00 | |
| 113 | Limestone or Sandstone quarried or mined or Timber | | \$1.50 | |
| 114 | Other Natural Resources | | \$2.00 | |
| 115 | Manufacturing | | \$0.25 | |
| 116 | Retailers | | \$0.40 | |
| 117 | Wholesalers | | \$0.15 | |
| 118 | Savings & Loan Companies | | \$1.00 | |
| 119 | Electric Power Companies (Sales & Demand Charges) Domestic Purposes & Commercial Lighting | | \$4.00 | |
| 120 | Water Companies | | \$4.00 | |
| 121 | Electric Power Companies (All Other Sales & Demand Charges) Natural Gas Companies, Toll Bridges | | \$3.00 | |
| 122 | All Other Public Utilities | | \$2.00 | |
| 123 | Contracting | | \$2.00 | |
| 125 | Amusement | | \$0.35 | |
| 126 | Service | | \$1.00 | |
| 127 | Rents and Royalties | | \$1.00 | |
| 128 | Banking | | \$1.00 | |

| | | |
|---|--|--------|
| <p><i>*Add Penalty of 5% for first month or fraction thereof, and 1% for each succeeding month or fraction thereof of delinquency.</i></p> <p>Mail to: City of Beckley PO Box 2514 Beckley, WV 25802-2514</p> | Gross Amount of Tax | |
| | Less Exemption \$10/quarter | -10.00 |
| | Less B&O Tax Credit (Attach Approval Letter) | |
| | Total Tax Due | |
| | Penalty * | |
| | Previous Balance (Credit) Due | |
| | Total Amount Enclosed | |

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.

X

Taxpayer Signature

Date