

CITY OF SUMMERSVILLE, WEST VIRGINIA BUSINESS AND OCCUPATION TAX RETURN

FORM OF BUSINESS (CHECK)

INDIVIDUAL	
CORPORATION	
PARTNERSHIP	
ASSOCIATION	
LLC	
LLP	
PLLC	

P. O. BOX 525
SUMMERSVILLE, WV 26651

READ INSTRUCTIONS CAREFULLY

CHANGE NAME AND ADDRESS IF NOT CORRECT
Enter your Federal identification number. If you have none,
enter your social security number. This is a nine digit number.

--	--	--	--	--	--	--	--	--	--

ALL QUESTIONS MUST BE ANSWERED

- (1) Tax Period _____
- (2) During period covered by this return did you: (a) Quit Business YES NO
Exact Date _____ (b) Sell or otherwise dispose of
your Business? YES NO Exact Date _____ (c) If
Business was sold, give name and address of new owner _____
- (3) Phone Number _____

NOTICE

FAILURE TO COMPLETE THE WORKSHEET WILL RESULT IN THE TAX STATEMENT BEING RETURNED TO YOU AND AS A RESULT, PENALTY AND INTEREST MAY APPLY. IF YOU HAVE ANY QUESTIONS REGARDING ANY PORTION OF THIS RETURN, PLEASE CALL (304) 872-1211.

SCHEDULE A

CLASS CODE	BUSINESS CLASSIFICATION	GROSS RECEIPTS	RATE PER \$100.00	TAX DUE
THIS RETURN WITH PAYMENT TO COVER TAX DUE MUST BE RECEIVED WITHIN ONE MONTH FROM END OF PERIOD COVERED.		1	GROSS TAX (from schedule A)	\$
<p style="text-align: center; color: red;">SIGNATURE REQUIRED</p> <p>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, CORRECT AND COMPLETE.</p>		2	LESS EXEMPTION OF \$12.50 PER QUARTER OR \$50.00 PER YEAR.	
		3	NET AMOUNT OF TAX (line 1 less line 2). If less than 0, enter 0.	
		4	ADD: Penalty of 5% for first month or fraction thereof, and 1% for each succeeding month or fraction thereof of delinquency.	
		5	ADD: Interest of 8% per annum from the date the payment is due until tax is paid	
		6		
DATE	SIGNATURE OF TAXPAYER OR PREPARER	TITLE	7	TOTAL TAX PENALTY AND INTEREST DUE

CLASS CODES AND RATES

Class Code	Column 1 Business Classification	Rate Per \$100.00
1	Production: Coal	.67
2	Sand, Gravel, or other Mineral Product not Quarried or Mined	1.97
3	Oil, Blast Furnace Slag	1.97
4	Natural Gas in Excess of \$1,250.00 (Quarterly Exemption)	3.92
5	Limestone or Sandstone Quarried or Mined	1.00
6	Timber	1.00
7	Other Natural Resource Products	1.30
8	Manufactured, Compounded, or Prepared For Sale Products	.20
9	Selling Tangible Property: Retailers prior to 07/01/23	.25
10	Wholesalers and retailers after 06/30/23	.125

11	Public Service or Utility: Street And Interurban Electric Railways	.65
12	Electric Light and Power Companies (Sales and Demand Charges, Domestic Purposes and Commercial Lighting)	2.60
13	Water Companies	2.00
14	Electric Light and Power Companies (All Other Sales and Demand Charges for All Other Purposes)	1.95
15	Natural Gas Companies, Toll Bridges	1.95
16	All Other Public Service or Utility Business	1.30
17	Contracting	1.00
18	Amusement	.325
19	Service or Calling And All Other Business	.525
20	Rentals, Royalties, Fees or Otherwise	.525
21	Small Loans And Industrial Loans	.525
22	Banking	.525

**MAKE CHECK PAYABLE AND REMIT DIRECTLY TO
CITY OF SUMMERSVILLE
P.O. BOX 525, SUMMERSVILLE, WV 26651**