

**CITY OF CLARKSBURG** 222 West Main Street, Clarksburg WV 26301 / Phone (304) 624-1630  
**(QUARTERLY / ANNUAL) BUSINESS & OCCUPATION TAX RETURN**

- **THE TAXPAYER LISTED BELOW IS REQUIRED TO FILE** (even if no income is received during this tax period) **AND TO PAY BUSINESS & OCCUPATION (B&O) TAXES DUE. TAXES ARE DUE WITHIN (30) DAYS AFTER TAX PERIOD ENDS.**
- BUSINESS CLASSIFICATIONS AND TAX RATES ARE LISTED ON THE BACK SIDE OF THIS FORM FOR YOUR INFORMATION.
- PENALTY: TO BE CALCULATED AT 5% FOR THE 1<sup>ST</sup> MONTH PAST DUE OR FRACTION THEREOF, AND AN ADDITIONAL 1% FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF.
- COMPLETE (PART 1) OF THE B&O TAX RETURN FORM FOR YOUR RECORDS
- COMPLETE (PART 2) OF THE B&O TAX RETURN FORM, SIGN AND RETURN WITH YOUR PAYMENT.
- IF REPORTING UNDER "CONTRACTOR" and/or "RENTAL" - COMPLETE FORM ON REVERSE SIDE OF (PART 2).

MESSAGE:

**CITY OF CLARKSBURG BUSINESS & OCCUPATION TAX RETURN**

**QTR**

**YEAR**

222 West Main Street, Clarksburg WV 26301 / Phone (304) 624-1630

DATE BUSINESS BEGAN IN CITY: \_\_\_\_\_  
 DATE BUSINESS QUIT IN CITY: \_\_\_\_\_  
 IF BUSINESS SOLD, DATE OF SALE: \_\_\_\_\_  
 FURNISH NAME & ADDRESS OF NEW OWNER:  
 \_\_\_\_\_  
 \_\_\_\_\_

CLASS CODE	BUSINESS CLASSIFICATION	TAXABLE AMOUNT	RATE PER \$100	TAX DUE
<b>NET TAX DUE</b>				
PENALTY ADD PENALTY OF 5% FOR FIRST MONTH OR FRACTION THEREOF AND 1% FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF.				
<b>TOTAL AMOUNT ENCLOSED</b>				

ACCOUNT #  
 NAME:  
 ADDRESS:  
 ADDRESS:

(PART 1) **↑** COMPLETE AND RETAIN UPPER PORTION FOR YOUR RECORDS.  
 (PART 2) **↓** COMPLETE LOWER PORTION, SIGN AND RETURN WITH PAYMENT MADE PAYABLE TO "CITY OF CLARKSBURG".

**-CITY OF CLARKSBURG BUSINESS & OCCUPATION TAX RETURN**

**QTR**

**YEAR**

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CLASS CODE	BUSINESS CLASSIFICATION	TAXABLE AMOUNT	RATE PER \$100	TAX DUE
<b>NET TAX DUE</b>				
PENALTY ADD PENALTY OF 5% FOR FIRST MONTH OR FRACTION THEREOF AND 1% FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF.				
<b>TOTAL AMOUNT ENCLOSED</b>				

ACCOUNT #  
 NAME:  
 ADDRESS:  
 ADDRESS:

\_\_\_\_\_  
 AUTHORIZED SIGNATURE

\_\_\_\_\_  
 DATE

CLASS CODE	BUSINESS CLASSIFICATIONS	RATE PER \$100
0100	PRODUCTION NATURAL GAS	6.00
0200	OTHER NATURAL RESOURCE PRODUCTS	.16
0300	MANUFACTURED PRODUCTS	.15
0400	RETAILERS AND OTHERS	.40
0500	WHOLESALERS	.15
0600	ELECTRIC LIGHT AND POWER COMPANIES (Sales and Demand Charges, Domestic Purposes and Commercial Lighting)	4.00
0700	NATURAL GAS COMPANIES	3.00
0800	ELECTRIC LIGHT AND POWER COMPANIES	3.00
0900	OTHER UTILITIES OR PUBLIC SERVICE BUSINESS	
* 1100	CONTRACTING BUSINESS * (List Specific Project/s in excess of \$5,000 Separately)	2.00
1200	AMUSEMENT BUSINESS	.50
* 1300 / 130	RENTAL/LEASE INCOME PROPERTY FOR HIRE * (List all Rental Property Owned within City Limits)	1.00
1400	SERVICES AND ALL OTHER BUSINESS	1.00
1500	BANKING AND OTHER FINANCIAL INSTITUTIONS	1.00

\* IF REPORTING INCOME UNDER CLASS 1100 "CONTRACTING BUSINESS" IT IS NECESSARY FOR YOU TO **SEPARATELY LIST SPECIFIC PROJECT/S IN EXCESS OF \$5,000** (USE SEPARATE SHEET IF NECESSARY)

PROJECT NAME (ADDRESS OR JOB SITE)	Completion Date, if Complete	GROSS AMOUNT
1) _____	_____	\$ _____
2) _____	_____	\$ _____
3) _____	_____	\$ _____
4) TOTAL OF ALL OTHER GROSS CONTRACTING INCOME RECEIVED ( <b>FOR JOBS LESS THAN \$5,000 EACH</b> )		\$ _____
TOTAL REVENUE THIS QUARTER FOR "CONTRACTING BUSINESS"		\$ _____
(CARRY TOTAL AMOUNT RECEIVED TO FRONT OF FORM UNDER "TAXABLE AMOUNT" COLUMN - CLASS 1100)		

\* IF REPORTING INCOME UNDER CLASS 1300 and/or 1301 "RENTAL BUSINESS" IT IS NECESSARY FOR YOU TO UPDATE AND LIST ALL RENTAL PROPERTY YOU OWN WITHIN THE CITY LIMITS OF CLARKSBURG (USE SEPARATE SHEET IF NECESSARY)

PROPERTY ADDRESS	# OF UNITS	(Circle One)	GROSS RENT COLLECTED
1) _____	_____	Commercial (or)	Residential \$ _____
2) _____	_____	Commercial (or)	Residential _____
3) _____	_____	Commercial (or)	Residential _____
4) _____	_____	Commercial (or)	Residential _____
TOTAL REVENUE THIS QUARTER FOR "RENTAL BUSINESS"			\$ _____
(CARRY TOTAL AMOUNT RECEIVED TO FRONT OF FORM UNDER "TAXABLE AMOUNT" COLUMN - CLASS 1300 and/or 1301)			