



BUSINESS and OCCUPATIONAL PRIVILEGE (Gross Sales) Tax MUNICIPAL RETURN

Account I.D. Number:

CITY OF HUNTINGTON

P. O. Box 1659, Huntington, WV 25717-1659

(Use on all correspondence)

This form, plus any taxes due, must be received by the Tax Collector within ONE MONTH of the quarter ending date. Quarters end on March 31, June 30, September 30 and December 31.

**SEE REVERSE SIDE FOR INSTRUCTIONS.

FOR ASSISTANCE CALL (304) 696-4419 or 696-5969 • FAX (304) 696-4448.

(1) Filing Period: From _____ To: _____ (2) Location of Business in Huntington _____

(3) PRIMARY BUSINESS CLASSIFICATION (Wholesale, Retail, Mfg., etc.): _____

(4) Correct name and mail address _____ (Address correction requested)

(5) Date Started Business in Huntington: _____

(6) Business Sold: _____ Discontinued: _____ Date: _____

(7) Business sold to: Name: _____ Address: _____

(8) LIST ALL GROSS INCOME (SALES) IN THE APPROPRIATE CLASSIFICATION(S) BELOW:

IF NO REPORTABLE ACTIVITY OCCURRED DURING FILING PERIOD, INDICATE THIS ON FORM AND RETURN BY DUE DATE. THIS WILL AVOID UNNECESSARY DELINQUENT NOTICES.

Table with columns: Item Classifications, Code, Taxable Gross Receipts, Percentage %, Amount Of Tax. Includes categories A through K and a summary row for total amount of tax.

DO NOT USE THIS SPACE. INTERNAL USE ONLY. CREDIT CARD PAYMENTS. (CIRCLE ONE) MASTERCARD OR VISA. AMOUNT \$, CARD #, CARD EXP, SECURITY CODE FROM BACK, PRINT NAME, SIGN NAME.

I declare under the penalties of perjury, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief, is a true, correct, and complete return.

Name of Business for which this return is filed: _____ Phone: _____ By: _____ Date: _____ Corporate Officer, Owner, Partner or Agent

(CUT ALONG DOTTED LINE)

RETURN OF CITY SERVICE FEE WITHHELD

Account I.D. Number:

(Use on all correspondence)

Table for Return of City Service Fee Withheld. Columns include Period Ended, Due Date, Number of Employees, City Service Fee withheld, Adjustments, City Service Fee due, Penalty, and TOTAL REMITTANCE.

SCHEDULE A - RENTAL PROPERTY
(ATTACH ADDITIONAL SHEET, IF NECESSARY)

PROPERTY ADDRESS	# OF UNITS	GROSS RENT COLLECTED	BUSINESS/ TENANT	GROSS RENT
TOTAL GROSS RENT				\$

CARRY TOTAL TO GROSS TAXABLE INCOME LINE I ON FRONT OF RETURN

SCHEDULE C - CONTRACTING BUSINESS
(ATTACH ADDITIONAL SHEET, IF NECESSARY)

PROJECT NAME	LOCATION	CHECK IF JOB IS COMPLETED	GROSS INCOME
TOTAL GROSS INCOME THIS PERIOD			\$

CARRY TOTAL TO GROSS TAXABLE INCOME LINE E ON FRONT OF RETURN

**** B & O TAX INSTRUCTIONS ****

1. "Business" as used in the ordinance setting up this tax structure includes all activities engaged in or caused to be engaged in with object of gain of economic benefit, either direct or indirect.
2. Total gross income means the **gross receipts** of the taxpayer received as compensation for personal services or derived from trade, business, commerce, or sale, **without any deductions** for the cost of property sold, cost of materials used, labor costs, taxes, royalties, interest and discounts paid, or sums paid to independent contractors, subcontractors, or persons furnishing services or property used, or any other expenses whatsoever.
3. Gross income **should not include** Federal or State excise and sales taxes imposed on the consumer and held in trust as an agent of the imposing government; City amusement tax imposed on the purchase of amusements and to be remitted to the City; identified and documented bad debts originally reported as "gross income" and upon which tax has been previously paid.
4. **FILING PERIODS:** Tax returns for rental income from real property may be filed annually for the year ending **December 31**. All other tax returns must be filed quarterly, for the three month periods ending **March 31, June 30, September 30, and December 31** unless permission has been granted by the Finance Department for filing otherwise.
5. **DUE DATE:** All returns are due **30 days** after the end of the applicable filing period.
6. If no reportable activity occurred during the filing period, please indicate this on the return and return by the due date. (This will avoid unnecessary delinquent notices.)

For inquiries or assistance: (304) 696-5969

CITY SERVICE FEE INSTRUCTIONS

Due to the **City Service Fee Rules and Regulations** set forth in **Section 772.05** of the City Ordinance, all businesses located in the City of Huntington are required to file and submit payment for such fees for anyone employed within the corporate boundaries of the City of Huntington. The fee of **\$3.00** per person per week may be submitted on a **monthly or quarterly** basis. Penalties stated in Section 772.06 of the Codified Ordinance will only be applied on a quarterly basis.

- Any business licensed and functioning within the City of Huntington is required to **withhold and remit** on behalf of their employees the City Service Fee.
- **No individual shall pay this fee more than once for the same week** of employment regardless of multiple employments.
- If the business is privately owned and not paying employees, **the owner/owners** who work the business are **required to pay this fee** unless fees paid through other employment.
- Service fee payments will be monitored **quarterly** and may be paid **quarterly**. (Monthly filing is still permitted.)
- All **contractors**, etc. working in the city limits will be required to submit **City Service Fees for all employees present on any site within the city for each week they work**. (These fees may be estimated and paid for at the time permit is obtained for the job) *****Sites will be monitored throughout the contract period*****
- Exemptions only apply to those individuals who currently pay a payroll tax/service fee to another entity.
- You will not be able to renew/obtain a license unless City Service Fees, B&O Taxes and Municipal Service Fees are Current.

FOR FURTHER INFORMATION OR INSTRUCTIONS, WRITE OR PHONE AT THE ADDRESS OR PHONE NUMBERS PROVIDED ON THE FRONT OF THIS RETURN.