



# FINANCE DIVISION

City of Huntington  
**Finance Division**  
 P.O. Box 1659 | Huntington, WV 25717  
 (304) 696-5540, option 4  
 finance@huntingtonwv.gov

## Business and Occupation Tax Return

Location of Business:

Name of Business:

Filing Period Dates:

Business Name and Mailing Address:

Due Date:

Account #:

Account Renewal #:

### COMPUTATION OF BUSINESS & OCCUPATION (B&O) TAX

(SEE REVERSE SIDE FOR INSTRUCTIONS)

Code	Business Classifications	Gross Sales Amount	Tax Rate Multiplier	Tax Due
1	Value of Production of Natural Resources (1%)		.01	\$
2	Natural Gas in Excess of \$5,000.00 (1%)		.01	
3	Limestone or Sandstone Quarried or Mined (0.80%)		.008	
4	Manufacturers (0%)		.00	
5	Retailers, Restaurants, and Others (0%)		.00	
6	Wholesalers (0.15%)		.0015	
7	Electric Power Companies (sales and demand charges domestic purposes); Water Companies (4%)		.04	
8	Electric Power Companies (all other sales and demand charges); Natural Gas Companies (3%)		.03	
9	All Other Public Utilities (2%)		.02	
10	Contractors (total labor and materials) (2%) <b>Complete Schedule C on reverse side</b>		.02	
11	Amusement (0.5%)		.005	
12	Service and All Other Business (0.5%)		.005	
13	Rents and Royalties (1%) <b>Complete Schedule A on reverse side</b>		.01	
14	Small Loans and Industrial Loan Business (1%)		.01	
15	Banking and Other Financial Businesses (1%)		.01	
<b>Business and Occupation (B&amp;O) Tax Due</b>				\$
<b>INTEREST:</b> For late filing, multiply 8% per annum from due date until return paid.				
<b>PENALTIES:</b> For late filing, ADD 5% of Tax Due ONE MONTH after quarter ending dates, plus 1.5% for each succeeding month or fraction thereof, not to exceed a maximum of 25%.				
<b>Total Tax Due and Payable</b>				\$

I declare under 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.

Tax Preparer Information			
EIN:	Phone Number:	Email Address:	
Name:	Signature:	Date:	

<b>SCHEDULE A – RENTAL PROPERTY</b> (Attach an additional sheet if necessary.)				
Property Address	No. of Units	Tenant Type: Commercial/Residential		Gross Rent
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
<b>Total Gross Rent</b>				\$

Carry total to Gross Sales Amount  
(Code 13) on front of return

<b>SCHEDULE C – CONTRACTING BUSINESS</b> (Attach an additional sheet if necessary.)			
Project Name	Location	Check If Job Is Completed	Gross Income
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	
<b>Total Gross Income (labor and materials)</b>			\$

Carry total to Gross Sales Amount  
(Code 10) on front of return

### INSTRUCTIONS

1. Identify your Business Classification(s) and rate(s) from the table in front of the return.
2. Determine your total gross sales for each classification and enter it in the appropriate box.
  - A. Gross sales are the total revenue received before any deductions or allowances.
  - B. Gross sales should not include Federal or State Excise and Sales Taxes.
3. Calculate your taxes: multiply gross sales by the rate. (e.g., \$10,000 in service gross sales times by the rate multiplier of .005 (.5%) equals a B&O tax due of \$50.00).
4. Avoid delinquent notices and tax assessments; indicate on the return if no sales were made in the filing period and submit by the due date.
5. Signature and all preparer information must be completed on the first page.
6. If your name and/or address on the form is wrong, mark it and write the correct information.
7. Returns are due 30 days after each quarter (Q1: Jan-Mar, Q2: Apr-Jun, Q3: Jul-Sep, and Q4: Oct-Dec).
8. Interest and penalties will apply after the due date.
9. Submit your return:
  - **In-person** at City Hall in Room 103, 800 5<sup>th</sup> Avenue, Huntington, WV 25701, and pay via cash, check, Visa, Discover or MasterCard. Please note that an additional 3.75% (minimum of \$2.50) service fee will be applied to all credit card transactions.
  - **By mail** to City of Huntington B&O Tax PO Box 1659, Huntington, WV 25717, and pay via check. Please make checks payable to the "City of Huntington." Credit card payments will not be accepted through mail.
  - **Online** email your return to [finance@huntingtonwv.gov](mailto:finance@huntingtonwv.gov). Once your return has been processed, you will receive an email stating you can submit payment online at [cityofhuntington.com](http://cityofhuntington.com) via e-check (additional \$1.95 processing fee) or Visa, Discover, or MasterCard (additional 3.75% service fee, minimum of \$2.50 per transaction).



10. For questions, call (304) 696-5540 (extension 4) or email [finance@huntingtonwv.gov](mailto:finance@huntingtonwv.gov). Our office is open Monday through Friday from 8:00 a.m. to 4:30 p.m., except for holidays.