



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 (B&O) Tax **Change of Tax Filing Frequency Form**

Mayor Williams removed Business & Occupation (B&O) Taxes for those who file line Business Classification Code 5 – Retailers and Restaurants from .0025 to .00 on September 13, 2021. This is defined in Article 787.09, "The Business of Selling Tangible Property; Sales Exempt." Title 110 Legislative Rule Department of Tax and Revenue Series 26 defines the Municipal Business and Occupation Tax Regulations. Business Classification Codes are based on North American Industry Classification System (NAICS).

B&O Tax Returns

QUARTER END DATES: March 31, June 30, September 30, and December 31

ANNUAL END DATE: December 31

Instructions

Businesses who file B&O Tax for only Business Classification Code 5- Retailers and Restaurants, may request to file B&O Tax Annually. Changes in filing frequency are not effective until the taxpayer receives approval from the City of Huntington. The taxpayer must complete and file all pre-identified returns received for periods prior to the approval. You may email this request to finance@huntingtonwv.gov, or mail it to Finance Division, PO Box 1659, Huntington, WV 25717-1659. **Retain a copy for your records.**

Line 1. Enter the City of Huntington Account Number from your Business License certificate.

Line 2. Enter the name of the business. This should be the same name listed on your City of Huntington Business License Certificate.

Line 3. Provide any additional information pertinent to this request.

Signature. This request must be signed by the owner or agent of the business.



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Business and Occupation (B&O) Tax Change of Tax Filing Frequency Form

1 City of Huntington Account Number	2 Business Name
<u>Business Classification Code(s)</u> <i>All applicable to business activities</i>	

Name and Mailing Address		
Names on your Business License		
Street		
City	State	Zip Code

Indicate Type of Action Requested by Checking Appropriate Boxes Below	
Returns are currently filed: Quarterly Annually	Request Permission to File Returns: Quarterly Annually
3 Additional Information for Request	

I certify that this business meets filing frequency change criteria. The Business Owner or Agent is responsible for notifying the City of Huntington of any changes to the business.

Signature of Owner or Agent Title Date

Print Name Email Address

Phone Number