

City of Westover !!!!!!!

500 Dupont Road
 Westover, WV 26501
 Phone: 304-296-6860
 FAX: 304-296-6582

INDICATE QUARTER PAYING

1st QUARTER (Jul, Aug, Sep)
 2nd QUARTER (Oct, Nov, Dec)
 3rd QUARTER (Jan, Feb, Mar)
 4th QUARTER (Apr, May, Jun)

YEAR: _____

BUSINESS AND OCCUPATION (GROSS SALES) TAX RETURN

BUSINESS NAME: _____ BUSINESS PHONE: _____
 BUSINESS ADDRESS: _____ E-MAIL: _____
 _____ FEIN#: _____
 CONTRACTOR'S WORK LOCATION: _____
 LANDLORD'S RENTAL ADDRESS: _____

COMPUTATION OF BUSINESS & OCCUPATION TAX (SEE INSTRUCTION SHEET)

BUSINESS CLASSIFICATIONS	GROSS SALES AMOUNT	RATES MULTIPLIER	TAX DUE
Companies Gas Utility		\$3.00 { X .0300 }	\$
Retailers, Restaurants		\$0.50 { X .0050 }	\$
Electric, Power Company		\$4.00 { X .0400 }	\$
Contracting		\$2.00 { X .0200 }	\$
Service and All Other		\$0.75 { X .0075 }	\$
Rents, Royalties or Fees		\$1.00 { X .0100 }	\$
Banking and Other Financial		\$0.50 { X .0050 }	\$

Add Penalty: 5% or \$10.00, whichever is greater for the 1 st month late filing.	\$
Add penalty: 5% for each additional quarter late on net amount of tax due.	\$
TOTAL TAX, PENALTY AND INTEREST DUE	\$

Under penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

NAME AND TITLE OF OFFICER EXECUTING RETURN:

NAME OF OFFICER: _____ TITLE: _____ DATE: _____

SIGNATURE OF OFFICER: _____

PERSON TO CONTACT CONCERNING RETURN: _____

TELEPHONE NUMBER: _____

**FORM IS NOT PROPERLY FILED UNLESS ALL SCHEDULES ARE COMPLETE
 MUNICIPAL CODE ART. 757-BUSINESS & OCCUPATIONAL TAX**

Revised Date 7/01/2024

BUSINESS AND OCCUPATION TAX RETURN INSTRUCTIONS

1. Determine your Business Classification(s) and corresponding rate(s) from the table.
2. Determine your B&O total gross sales amount for each of the classifications and enter it in the appropriate box.
Gross sales is the total revenue received before any deductions or allowances.
3. Determine your taxes due by multiplying the gross sales amount by the rate multiplier. Example: \$10,000 in retail gross sales multiplied by the rate multiplier of .0050 equals a B&O tax due of \$50.
4. To avoid delinquent notices and tax assessments, indicate on the return if no reportable activity (\$0.00 gross sales) occurred during the filing period and return by the due date.
5. Sign the return.
6. DUE DATE: All returns are due 30 days after the end of the applicable filing period. QUARTER END DATES:
 - March 31
 - June 30
 - September 30
 - December 31
7. If your return is received after the due date, you will be sent a letter for penalties and interest due.
8. Mail payments to: City of Westover, 500 Dupont Road, Westover, WV 26501.
9. If you have any questions, please contact a City Representative at (304) 296-6860.

OUR OFFICE IS OPEN MONDAY THROUGH FRIDAY FROM 8:00 AM TO 4:30 PM, EXCEPT HOLIDAYS