THE CITY OF MORGANTOWN, WV

BUSINESS & OCCUPATION TAX RETURN (GROSS INCOME)

REMIT TAX RETURN AND PAYMENT TO:
FINANCE DEPARTMENT
389 SPRUCE STREET
MORGANTOWN, WV 26505

QUARTERLY

DUE DATE:

TIME PERIOD COVERS:

(CHECK ONE)
INDIVIDUAL _____
PARTNERSHIP _____
CORPORATION _____
OTHER _____
SPECIFY _____

1. PHONE #_____

2. WHEN BUSINESS BEGAN _____

3. IF BUSINESS SOLD OR DISPOSED OF DURING THIS PERIOD
WHEN_____
TO WHOM_____
ADDRESS _____

ITEM	GROSS TAXABLE INCOME	RATE PER $100	TAX DUE	CREDITS	NET PAYABLE
A. MANUFACTURED PRODUCTS		$ 0.30		$ 10.00	
B. RETAILERS, RESTAURANTS, ETC.		$ 0.50		$ 5.00	
C. PUBLIC SERVICE OR UTILITY		$ 3.00		$ 12.00	
D. CONTRACTING	TOTAL FROM SCHEDULE C ON BACK (INSERT BELOW)	MUST COMPLETE SCHEDULE C ON BACK			
		$ 2.00		$ 15.00	
E. AMUSEMENTS		$ 0.50		$ 1.25	
F. RENTS, ROYALTIES, ETC.	TOTAL FROM SCHEDULE A ON BACK (INSERT BELOW)	MUST COMPLETE SCHEDULE A ON BACK			
		$ 1.00		$ 4.69	
G. SERVICE BUSINESS OR CALLING		$ 0.55		$ 3.44	
H. BANKING (COMPLETE ENCLOSED SCHEDULE B)		$ 1.00		$ 0.50	
I. WHOLESALERS AND JOBBERS		$ 0.15		$ 0.50	
OTHER. (SEE LIST BELOW) *					
SPECIFY					
TOTAL TAX COMPUTED					$
PENALTY 5% FOR FIRST 30 DAYS DELINQUENT AND **1%** FOR EACH ADDITIONAL 30 DAYS					$
INTEREST AT THE RATE OF **8%** PER ANNUM FROM DUE DATE OF RETURN					$
PREVIOUS BALANCE OR OVERPAYMENT					$
TOTAL AMOUNT DUE (MAKE CHECKS PAYABLE TO CITY OF MORGANTOWN)					$

*OTHER CLASSIFICATIONS	RATE PER $100	CREDITS
ITEMS		
J. HMO	$ 0.50	$ 3.44
K. QUARRIED OR MINED PRODUCTS	$ 0.30	$ 2.00
L. OIL, NATURAL GAS	$ 0.30	$ 15.00
M. OTHER NATURAL RESOURCES	$ 0.30	$ 2.00

CREDIT CARD PAYMENTS

(CIRCLE ONE) MASTER CARD OR VISA AMOUNT $_____

CARD #_____

CARD EXP._____/_____ SECURITY CODE FROM BACK __ __ __

SIGN NAME | PRINT NAME

DECLARATION

I DECLARE UNDER THE PENALTIES OF PERJURY, THAT THIS RETURN (INCLUDING ANY ACCOMPANYING SCHEDULES) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT, AND COMPLETE RETURN OF THE BUSINESS TRANSACTED DURING THE PERIOD COVERED BY THIS RETURN.

_____ _____ _____

DATE **SIGNATURE OF TAXPAYER** **TITLE OF TAXPAYER**

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

PROPERTY ADDRESS	# OF UNITS	GROSS RENT COLLECTED	UTILITIES AND TRASH PAID BY OWNER	GROSS RENT LESS UTILITIES
		TOTAL GROSS RENT LESS UTILITIES		**$**

CARRY TOTAL TO GROSS TAXABLE INCOME LINE F 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 D ON FRONT OF RETURN

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 sales, **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 purchaser 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. Credits: **Only one credit per taxpayer**, regardless of how many lines of business involved. The credit allowed shall be that which applies to the type of business that generates the highest gross taxable income.
5. **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.
6. **DUE DATES**: All returns are due **30 days** after the end of the applicable filing period.
7. 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)284-7488.