



CITY OF MORGANTOWN

389 Spruce St.
Morgantown, WV 26505
Phone: 304-284-2571

Amusement and Admissions Tax Return

NAME OF BUSINESS

MONTH AND YEAR

ADDRESS

EMAIL

TELEPHONE

Gross Receipts for Taxable Admissions from Event Schedule:
(Total adult tickets Sold x ('times') Price of Tickets)

(A) \$ _____

Amusement Tax 2%: Multiply Line A "times" .02

(B) \$ _____

Penalty:
(6% the first month unpaid plus 1% for each additional month)

(C) \$ _____

Total Amusement Tax Due: Line B "plus" Line C

(D) \$ _____

EVENT SCHEDULE

Event Date	Event Description	<u>Gross Receipts: total adult tickets sold x price of tickets</u> <i>(do not include sales tax)</i>
		\$ _____
		\$ _____
		\$ _____
		\$ _____
		\$ _____

TOTAL GROSS RECEIPTS: \$ _____ ENTER ON LINE (A)

I declare under penalties of perjury that this return is a true, correct, and complete return of the business transacted on the date covered by the return.

Signature of Taxpayer

Title

Date

Make checks payable to: City of Morgantown

Submit Return to: City of Morgantown Finance Department
389 Spruce St. Morgantown, WV 2650

Regulations and Instructions

There is hereby levied and shall be collected an amusement or admissions tax of two percent (2%) on each adult admission price or charge to any public amusement or entertainment conducted for private profit within the City, such tax to be levied upon the person paying such admission or other charge, and to be added to the price of the individual admission or charge and collected by the seller; provided, however, that if the amount of the tax so levied shall, when computed, be or contain a fraction of one cent, such fraction may be counted as one cent. The Amusement tax is levied on the Purchaser and is not an additional tax on the provider of the amusement. The admissions are to be collected and then remitted back to the City with the Amusement Tax Return.

Event Schedule

On the Event Schedule include the Event Date, Description, and Gross Receipts collected for the month. Gross Receipts consists of the Total Ticket Price x ('times') the number of adult tickets sold. Enter the Total of Gross Receipts on LINE (A). Sales tax is not to be included in the gross receipts.

Amusement Tax

The Amusement Tax is due by the fifteenth day of the month following the month in which the tax is collected from the ticket holders.

Calculate the Amusement Tax due by multiplying the Gross Receipts on LINE (A) x ('times') two percent (2%) and enter this on LINE (B). Calculate any penalty due for late filing (6% for the first month plus 1% for each succeeding month late) and enter the penalty on LINE (C). Calculate the Total Amusement Tax due by adding LINE (B) 'plus' LINE (C),

Sign and Date the Return. Mail the Return and check made payable to the City of Morgantown for the total amount due to the address listed.

A SEPARATE B&O TAX RETURN MUST BE FILED FOR ALL GROSS INCOME RECEIVED FROM THE EVENT. THE 2% AMUSEMENT TAX ENTERED ON LINE (B) WILL BE SUBTRACTED FROM THAT EVENT'S GROSS INCOME FOR B&O TAX PURPOSES.

For questions contact the City of Morgantown Finance Department at 304-284-2571