

# City of Bluefield

200 Rogers Street  
Bluefield, WV 24701

Phone: 304-327-2401 • Fax: 304-325-6494

## Quarterly Business & Occupation Tax

Account: \_\_\_\_\_

Business Name: \_\_\_\_\_

Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

For the Quarter Ending (circle one): MARCH 31, JUNE 30,  
 SEPTEMBER 30, DECEMBER 31 (YEAR) \_\_\_\_\_

**Returns are due 30 days after the end of each quarter.**

Please indicate any change of address, if the business has discontinued (give date), or if the business has sold, give name and address of new owner:

**RATE RELIEF for NEW BUSINESSES (Circle if applicable)**

Business Year: 1ST, 2ND, 3RD, 4TH, 5TH, 6TH

Check with Treasury Department to determine eligibility.

**BUSINESS CLASSIFICATION**

**TAXABLE GROSS**

**TAX MULTIPLIER**

**TAX DUE**

| 1  | Gross Value of Manufactured Products   |  |  | .0030 |
|----|--|--|--|-------|
| 2  | Gross Income of Retailers and Others   |  |  | .0025 |
| 3  | Gross Income of Wholesalers  |  |  | .0015 |
| 4  | Water Companies  |  |  | .0375 |
| 5  | Electric Light/Power Companies (Sales & Demand Charges, Domestic Purposes and Commercial Lighting) |  |  | .0350 |
| 6  | Electric Light/Power Companies (All Other Sales and Demand Charges)                                |  |  | .0300 |
| 7  | Gas Companies  |  |  | .0275 |
| 8  | Contracting Business   |  |  | .0175 |
| 9  | Amusement Business Gross Income  |  |  | .0050 |
| 10 | Rents and Royalties  |  |  | .0100 |
| 11 | Service Business or Other Calling, Professional or Non-professional                                |  |  | .0100 |
| 12 | Banking and Loan Companies and Institutions  |  |  | .0100 |

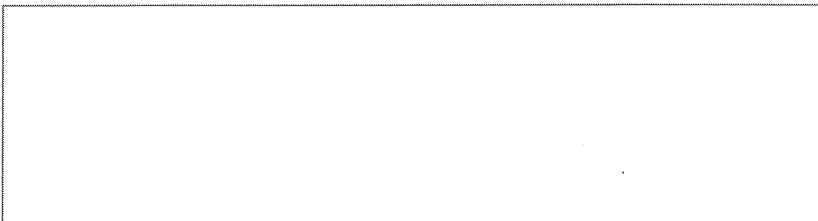
All businesses are required to file a quarterly tax return. There is a \$25 penalty for not filing a tax return on time, even if the amount due is zero. Late returns also incur a 5% interest charge for the first month and 1% interest charge for each following month.

|                             |  |  |
|-----------------------------|--|--|
| <b>AMOUNT OF TAX DUE</b>    |  |  |
| <b>PENALTY and INTEREST</b> |  |  |
| <b>TOTAL ENCLOSED</b>       |  |  |

Make checks payable to: **City of Bluefield**

Signature: \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.



Title: \_\_\_\_\_

Date: \_\_\_\_\_

Phone: \_\_\_\_\_

### General Instructions

1. Determine your business classification(s).
2. Determine the gross income for each classification and enter it in the appropriate box.
3. Determine the tax amount due by multiplying the gross income by the tax multiplier.  
(Example: \$10,000 in gross taxable income multiplied by a professional rate of 1% or 0.01 equals a tax due of \$100.)
4. Subtotal the amount of tax due. Add \$25 plus interest if filing late. Remit the total amount of tax due.
5. Sign and date the tax return.
6. For more information or help with determining classification or gross income, contact the tax auditor at 304-327-2401 ext. 2411.

### Contractor Instructions

1. In addition to the general instructions above, please complete the following for each project for which you received payment during the filing period.
2. List the project name or location, the gross amount received (labor & materials) and the tax due. Then transfer the totals to the front of this form. Use additional paper if needed.

| Project Name or Location | Amount Received | Tax Multiplier | Tax Due |
|--------------------------|-----------------|----------------|---------|
|                          |                 | 0.0175         |         |
|                          |                 | 0.0175         |         |
|                          |                 | 0.0175         |         |
|                          |                 | 0.0175         |         |
| <b>Totals:</b>           |                 |                |         |

### Rental Property Instructions

1. In addition to the general instructions above, please complete the following for each rental property from which you received payment during the filing period.
2. List the property name or location, the gross amount received and the tax due. Then transfer the totals to the front. Use additional paper if needed.

| Property Name or Location | Amount Received | Tax Multiplier | Tax Due |
|---------------------------|-----------------|----------------|---------|
|                           |                 | 0.01           |         |
|                           |                 | 0.01           |         |
|                           |                 | 0.01           |         |
|                           |                 | 0.01           |         |
| <b>Totals:</b>            |                 |                |         |

If your rental property has been sold or closed, please send written notification including date of sale or closure and if applicable, the name and address of the new owner.