



Town of Ceredo  
 PO Box 691  
 Ceredo, WV 25507  
 (304) 453-1041

**\*ALL FIELDS IN RED MUST BE COMPLETED**

Please use this form only. Previous versions of this form will be returned.

**Business and Occupation Tax Return**

**Business Name and Mailing Address:**

**Filing Period Dates:**

**File Date:**

**Due Date:**

**License Number:**

**COMPUTATION OF BUSINESS & OCCUPATION TAX**  
 (SEE REVERSE SIDE FOR INSTRUCTIONS)

Code	Business Classifications	Gross Sales Amount	Rate Multiplier	Tax Due
1	Value of Production of Natural Resources (1%)		.01	
2	Natural Gas in Excess of \$5,000.00 (6%)		.06	
3	Limestone or Sandstone Quarried or Mined (0.15%)		.015	
4	Manufacturers (3%)		.03	
5	Retailers, Restaurants, and Others (.05%)		.005	
6	Wholesalers (0.15%)		.0015	
7	Electric Power Companies (sales and demand charges domestic purposes); Water Companies (4%)		.04	
8	Electric Power Companies (all other sales and demand charges); Natural Gas Companies (3%)		.03	
9	All Other Public Utilities (2%)		.02	
10	Contractors (total labor and materials) (2%) <i>Complete Schedule C</i>		.02	
11	Amusement (0.5%)		.005	
12	Service and All Other Business (1%)		.01	
13	Rents and Royalties (1%) <i>Complete Schedule A</i>		.01	
14	Small Loans and Industrial Loan Business (1%)		.01	
15	Banking and Other Financial Businesses (1%)		.01	
<b>TOTAL TAX DUE</b>				
<b>INTEREST:</b> 8% per annum from due date until return paid.				
<b>PENALTIES:</b> For late filing, ADD 5% of Tax Due ONE MONTH after quarter ending dates, plus 1.5% for each succeeding month or fraction thereof, not to exceed a maximum of 25%.				
<b>TOTAL TAX DUE AND PAYABLE</b>				

*I declare under penalties of perjury, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief, is a true, correct, and complete return.*

<b>Prepared by</b> (please print):	<b>Signature:</b>	<b>Federal Tax ID Number:</b>
<b>Date:</b>	<b>Phone:</b>	<b>Email:</b>
	Ext.	

**SCHEDULE A – RENTAL PROPERTY**

(Attach an additional sheet if necessary.)

Property Address	No. of Units	Tenant Type:		Gross Rent
		Commercial/Residential		
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
<b>Total Gross Rent</b>				

Carry total to Gross Sales Amount  
(Code 13) on front of return**SCHEDULE C – CONTRACTING BUSINESS**

(Attach an additional sheet if necessary.)

Project Name	Location	Check If Job Is Completed	Gross Income
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	
<b>Total Gross Income This Period</b>			

Carry total to Gross Sales Amount  
(Code 10) on front of return**Payments**

<input type="checkbox"/> Cash	<input type="checkbox"/> Check No. _____	Money Order
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# Instructions

- Determine your Business Classification(s) and corresponding rate(s) from the table in front of the return.
- 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.
  - Gross sales should not include Federal or State Excise and Sales Taxes.
- Determine your taxes due by multiplying the gross sales amount by the rate multiplier. Example: \$10,000 in service gross sales multiplied by the rate multiplier of .005 (.5%) equals a B&O tax due of \$50.00.
- 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.
- Sign the return. **IMPORTANT: SIGNATURE AND ALL FIELDS MUST BE COMPLETED BY TAX PREPARER ON PAGE 1 OF B & O TAX RETURN**
- If your name and/or address printed on the form is incorrect, please mark through the incorrect information and write the correct information
- 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 and December 31.
- If your return is received after the due date, you will be sent a letter for penalties and interest due.
- Mail payments to: B & O Tax Return, Town of Ceredo, P.O. Box 691, Ceredo, WV 25507. Pay in person: 700 B Street, Ceredo, WV 25507.
- If you have any questions, please contact Rachel Grant at (681) 254-4453 or email rgrant@ceredowv.gov.

**Our office is open Monday through Friday from 8:00 a.m. to 4:00 p.m., except holidays.**