

CITY OF WHEELING 1500 Chapline Street Room 115, Wheeling WV 26003-3553 / Phone (304) 234-3653

(QUARTERLY / ANNUAL) BUSINESS & OCCUPATION TAX RETURN

- THE TAXPAYER LISTED BELOW IS REQUIRED TO FILE (even if no income is received during this tax period) AND TO PAY BUSINESS & OCCUPATION (B&O) TAXES DUE. TAXES ARE DUE WITHIN (30) DAYS AFTER TAX PERIOD ENDS.
- BUSINESS CLASSIFICATIONS AND TAX RATES ARE LISTED ON THE BACK SIDE OF THIS FORM FOR YOUR INFORMATION.
- PENALTY: TO BE CALCULATED AT 5% FOR THE 1ST MONTH PAST DUE OR FRACTION THEREOF, AND AN ADDITIONAL 1% FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF.
- COMPLETE (PART 1) OF THE B&O TAX RETURN FORM FOR YOUR RECORDS.
- COMPLETE (PART 2) OF THE B&O TAX RETURN FORM, SIGN AND RETURN WITH YOUR PAYMENT.
- IF REPORTING UNDER "CONTRACTOR" and/or "RENTAL" - COMPLETE FORM ON REVERSE SIDE OF (PART 2).
- IF REPORTING TAX CREDIT - COMPLETE FORM ON REVERSE SIDE

MESSAGE:

CITY OF WHEELING BUSINESS & OCCUPATION TAX RETURN
1500 Chapline St Room 115, Wheeling WV 26003-3553 / Phone (304) 234-3653

(____ QTR ____ YEAR)

DATE BUSINESS BEGAN IN CITY: _____
DATE BUSINESS QUIT IN CITY: _____
IF BUSINESS SOLD, DATE OF SALE: _____
FURNISH NAME & ADDRESS OF NEW OWNER:

CLASS CODE	BUSINESS CLASSIFICATION	TAXABLE AMOUNT	RATE PER \$100	TAX DUE
NET TAX DUE				
TAX CREDITS (LIST ON BACK)				-
PENALTY ADD PENALTY OF 5% FOR FIRST MONTH OR FRACTION THEREOF AND 1% FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF.				+
PAST DUE BALANCE				+
TOTAL AMOUNT DUE				
TOTAL AMOUNT ENCLOSED				

- (PART 1) ↑ COMPLETE AND RETAIN UPPER PORTION FOR YOUR RECORDS.
(PART 2) ↓ COMPLETE LOWER PORTION, SIGN AND RETURN WITH PAYMENT MADE PAYABLE TO "CITY OF WHEELING".

CITY OF WHEELING BUSINESS & OCCUPATION TAX RETURN

(____ QTR ____ YEAR)

1500 Chapline St Room 115, Wheeling WV 26003-3553
Phone (304) 234-3653

DATE BUSINESS BEGAN IN CITY: _____
DATE BUSINESS QUIT IN CITY: _____
IF BUSINESS SOLD, DATE OF SALE: _____
FURNISH NAME & ADDRESS OF NEW OWNER:

CLASS CODE	BUSINESS CLASSIFICATION	TAXABLE AMOUNT	RATE PER \$100	TAX DUE
NET TAX DUE				
TAX CREDITS (LIST ON BACK)				-
PENALTY ADD PENALTY OF 5% FOR FIRST MONTH OR FRACTION THEREOF AND 1% FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF.				+
PAST DUE BALANCE				+
TOTAL AMOUNT DUE				
TOTAL AMOUNT ENCLOSED				

AUTHORIZED SIGNATURE

DATE

CLASS CODE	BUSINESS CLASSIFICATIONS	RATE PER \$100
1000	OTHER NATURAL RESOURCE PRODUCTS	1.00
2111-3999	MANUFACTURED PRODUCTS	.28
5212-5999	RETAILERS AND OTHERS	.365
5111-5199	WHOLESALERS	.15
*6611-6630	CONTRACTING BUSINESS * (List Specific Project/s in excess of \$5,000 Separately)	2.00
*6147-6151	RENTAL/LEASE INCOME PROPERTY FOR HIRE * (List all Rental Property Owned within City Limits)	.73
6211-6599	SERVICES AND ALL OTHER BUSINESS	.88
6111-6152	BANKING AND OTHER FINANCIAL INSTITUTIONS	.94
6600	SHARED SERVICES	.15

EXEMPTION TYPE	AMOUNT	EXEMPTION TYPE	AMOUNT

***IF REPORTING INCOME UNDER CLASS 6611-6630 (CONTRACTING BUSINESS) IT IS NECESSARY FOR YOU TO SEPARATELY LIST SPECIFIC PROJECT(S) IN EXCESS OF \$5000**

PROJECT NAME (ADDRESS OR JOB SITE)	Completion date, if complete	Gross Amount
1) _____	_____	\$ _____
2) _____	_____	\$ _____
3) TOTAL OF ALL OTHER GROSS CONTRACTING INCOME RECEIVED (FOR JOBS LESS THAN \$5000)		\$ _____
TOTAL REVENUE THIS QUARTER FOR "CONTRACTING BUSINESS"		\$ _____
(CARRY TOTAL AMOUNT RECEIVED TO FRONT OF FORM UNDER "TAXABLE AMOUNT" COLUMN-CLASS 6611-6630)		

***IF REPORTING INCOME UNDER CLASS 6151 "RENTAL BUSINESS" IT IS NECESSARY FOR YOU TO UPDATE AND LIST ALL RENTAL PROPERTY YOU OWN WITHIN THE CITY LIMITS OF WHEELING (USE SEPARATE SHEET IF NECESSARY)**

PROPERTY ADDRESS	# OF UNITS	(Circle One)	GROSS RENT COLLECTED
1) _____	_____	Commercial (or) Residential	\$) _____
2) _____	_____	Commercial (or) Residential	\$) _____
3) _____	_____	Commercial (or) Residential	\$) _____
4) _____	_____	Commercial (or) Residential	\$) _____