



City of Elkins
401 Davis Avenue
Elkins, WV 26241
(304) 636-1414 FAX (304) 635-7135
www.cityofelkinswv.com

Account #:

BUSINESS & OCCUPATION TAX RETURN

BUSINESS NAME & ADDRESS		TYPE OF BUSINESS _____
TELEPHONE: _____		IS THIS A FINAL RETURN? ☐ YES ☐ NO
		IF YES, CHECK ONE: ☐ SOLD ☐ MOVED ☐ CLOSED
THIS RETURN IS FOR TAX PERIOD: _____		IF OWNERSHIP HAS CHANGED OR BUSINESS HAS CLOSED, COMPLETE INFORMATION ON REVERSE SIDE.

TAX IS DUE ONE MONTH AFTER THE END OF THE TAX PERIOD. LATE FILING / PAYMENT IS SUBJECT TO PENALTIES.

COMPUTATION OF TAX

CODE	BUSINESS CLASSIFICATION	GROSS TAXABLE INCOME (SEE BACK)	RATE MULTIPLIER	TAX DUE
01	Coal Production (.69%)		0.0069	
02	Sand Gravel or other Mineral Product not Quarried or Mined (1.94%)		0.0194	
03	Oil, Blast Furnace Slag (1.94%)		0.0194	
04	Natural Gas in Excess of \$250.00 Quarterly (3.88%)		0.0388	
05	Limestone or Sandstone Quarried or Mined (1%)		0.0100	
06	Timber (1%)		0.0100	
07	Other Natural Resource Products (1.38%)		0.0138	
09	Selling Tangible Property-Retailers, Restaurants, etc. (.20%)		0.0020	
10	Wholesale & Jobbers (.13%)		0.0013	
11	Water Companies (2%)		0.0200	
12	Electric Light & Power Companies (sales and demand charges domestic purposes and commercial lighting) 4.00%		0.0400	
13	Electric Light & Power Companies (all other sales and demand charges) (3.00%)		0.0300	
14	Natural Gas Companies (3.00%)		0.0300	
15	All Other Public Service or Utility Business (1.31%)		0.0131	
16	Contracting (2%) – COMPLETE SCHEDULE A ON REVERSE SIDE		0.0200	
17	Amusement (.31%)		0.0031	
18	Service or Calling and All Other Business (.50%)		0.0050	
19	Rentals, Royalties, Fees and Otherwise (.50%) – COMPLETE SCHEDULE B ON REVERSE SIDE		0.0050	
20	Banking and Other Financial Business (.75%)		0.0075	
21	Total of Lines 1 through 20	TOTAL TAX DUE THIS PERIOD		
22	If filing more than 30 days after end of filing period, add penalties	PENALTIES (SEE INSTRUCTIONS ON REVERSE SIDE)		
23	Previous unpaid balance, if any	PREVIOUS UNPAID BALANCE		
24	Total of Lines 21 through 23	TOTAL AMOUNT DUE		

I DECLARE UNDER THE PENALTIES OF PERJURY, THAT THIS RETURN 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. DECLARATION OF PREPARER (OTHER THAN TAXPAYER) IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

SIGNATURE OF TAXPAYER	TITLE OF TAXPAYER	DATE
PREPARER'S SIGNATURE	FIRM'S NAME	PHONE NO.

GROSS TAXABLE INCOME	
GROSS INCOME	
LESS EXEMPTIONS:	
TOTAL GROSS TAXABLE INCOME THIS PERIOD	
TRANSFER TOTAL TO GROSS TAXABLE INCOME ON FRONT OF RETURN	

SCHEDULE A – CONTRACTING BUSINESS (ATTACH ADDITIONAL SHEET IF NECESSARY)		
PROJECT NAME (ADDRESS OR JOBSITE)	CHECK IF JOB IS COMPLETED	GROSS INCOME
	☐	
	☐	
	☐	
	☐	
	☐	
	☐	
TOTAL GROSS INCOME THIS PERIOD		
		TRANSFER TOTAL TO GROSS TAXABLE INCOME ON FRONT OF RETURN

SCHEDULE B – RENTAL PROPERTY (ATTACH ADDITIONAL SHEET IF NECESSARY)		
PROPERTY ADDRESS	NUMBER OF UNITS	GROSS RENT
TOTAL GROSS INCOME THIS PERIOD		
		TRANSFER TOTAL TO GROSS TAXABLE INCOME ON FRONT OF RETURN

OWNERSHIP CHANGE OR BUSINESS CLOSURE	
PLEASE PROVIDE THE FOLLOWING INFORMATION IF THERE HAS BEEN A SALE OR CLOSURE OF YOUR BUSINESS DURING THIS TAX PERIOD:	
DATE BUSINESS CLOSED OR OWNERSHIP CHANGED:	
NEW OWNER'S NAME	
NEW OWNER'S ADDRESS	

INSTRUCTIONS
- Determine your Business Classification. - Taxes are based on Gross Receipts. Please enter your gross receipts in the appropriate box on the front of form. - Gross amount should not include Federal or State excise tax and sales taxes imposed on the customer. - Multiply the gross amount by the rate multiplier indicated and enter tax due. - All tax returns are due one month after the end of applicable filing period (i.e. April 30, July 31, October 31, January 31) - If your return is received after the due date, you will be charged for penalties due. Penalties are 5% for the first month or fraction thereof of delinquency, and 1% for each succeeding month or fraction thereof of delinquency. You may also calculate and pay these on your return before mailing a late return. - If no reportable activity occurred during the filing period and not tax is due, please indicate this on the return and submit by the due date. This will avoid unnecessary delinquent notices. Even if no tax is due, this tax return must be completed. - Sign and date the return. This return is invalid unless it is signed. - If part of your gross income is taxed by another city, you are required to submit a copy of the return you filed with the other city. - Please make checks payable to City of Elkins and mail payments to 401 Davis Avenue, Elkins, WV 26241. - If you are unsure of your filing status or have any questions, please contact the Deputy Treasurer at (304) 636-1414. Office hours are 8:00 a.m. to 4:30 p.m. Monday through Friday, except holidays.