

**CITY OF SOUTH CHARLESTON, WEST VIRGINIA**  
**BUSINESS AND OCCUPATION GROSS RECEIPTS (SALES TAX)**

PLEASE COMPLETE THIS FORM IN DETAIL

www.cityofsouthcharleston.com

**Account Number:**

**FOR PERIOD  
TO**

**NAME AND LOCATION ADDRESS**

IF NAME OR ADDRESS CHANGED, MAKE CORRECTIONS HERE

DURING THE PERIOD COVERED BY THIS RETURN, DID YOU SELL OR OTHERWISE DISPOSE OF YOUR PROPERTY, OR QUIT BUSINESS? \_\_\_\_\_ NAME AND ADDRESS OF NEW OWNER \_\_\_\_\_

CODE	BUSINESS TYPE	GROSS SALES	RATE / \$100.00	TAX DUE

**NOTE: TAXES ARE DUE 30 DAYS FROM THE END OF PERIODS COVERED. A PENALTY OF 5% PLUS INTEREST FOR FIRST MONTH OR FRACTION THEREOF AND 5% PLUS INTEREST FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF OF DELINQUENCY**

1. TOTAL

2. LESS EXEMPTION OF \$1.25 QRT;\$0.42 MONTH. NOTE: This Exemption is allowed only for the period ACTUALLY ENGAGED in business.

3. PENALTIES/INTEREST

4. PRIOR BALANCE

5. DEDUCT CREDIT OF

6. TAXES DUE

DATE

SIGNATURE OF TAXPAYER OR PREPARER

**MAKE CHECKS PAYABLE TO:**

**CITY OF SOUTH CHARLESTON, BUSINESS TAX DIVISION, P.O. BOX 8597, SOUTH CHARLESTON, WV 25303**

**ANY QUESTIONS, PLEASE CALL (304) 720-5985**

**PLEASE MAKE COPY FOR YOUR RECODES - RETURN THIS FORM WITH PAYMENT**

**CODE RATE LISTING**

CLASS CODE	BUSINESS TYPE	RATE/\$100.00	CLASS CODE	BUSINESS TYPE	RATE/\$100.00
11	PRODUCTION COAL	1.00	31	OIL, BLAST FURNANCE SLAG	3.00
12	MANUFACTURED , COMPOUNDED OR PREPARED FOR SALE	.30	34	ALL OTHER PUBLIC UTILITY BUSINESS	2.00
13	SELLING TANGIBLE PROPERTY - RETAILERS	.50	41	NATURAL GAS IN EXCESS OF \$5000.00	6.00
14	WATER COMPANIES	3.00	44	DOMESTIC PURPOSES AND COMMERCIAL LIGHTING: PRODUCERS/DISTRIBUTORS	3.00
15	CONTRACTING (GROSS INCOME)	2.00	51	LIME STONE OR SANDSTONE QUARRIES OR MINED	1.50
16	AMUSEMENT	.50	54	ALL OTHER DOMESTIC PURPOSES: PRODUCER	3.00
17	SERVICE AND ALL OTHER BUSINESS	1.00	61	TIMBER	1.50
18	RENTALS, ROYALTIES OR FEES	1.00	64	ELECTRIC LIGHT AND POWER.	
19	BANKING AND OTHER FINACIAL INSTITUTIONS	1.00	71	ALL OTHER SALES AND DEMAND CHARGES	3.00
21	SAND GRAVEL OR OTHER MINERAL PRODUCTS	3.00	71	OTHER NATURAL RESOURCE PRODUCTS	2.00
23	WHOLESALERS	.15	74	ALL OTHER DOMESTIC PURPOSES: DISTRIBUTOR	4.00
24	NATURAL GAS COMPANIES, TOLL BRIDGES	2.00			