CITY OF SOUTH CHARLESTON, WEST VIRGINIA

BUSINESS AND OCCUPATION TAX RETURN

Online filing: southcharlestonwv.taxandrevenue.opengov.com

PIDN: _____ **Period From:** _____

Business Name: _____ **Period To:** _____

Location Address: _____

Mailing Address: _____

City, State, ZIP: _____ **FEIN:** _____

Telephone: _____ **Return type:** _____

Return type: monthly / quarterly / annual / amended / final. Sold, transferred or closed? Yes / No: _____

If yes, date and new owner name/address: _____

Code	Business Classification	Taxable Gross	Rate / $100	Tax Due

Tax per row = taxable gross x rate / 100. Attach continuation rows if needed.

Make checks payable to:

City of South Charleston
Business Tax Division
PO Box 8597
South Charleston, WV 25303

I declare under oath that this return is true, correct and complete to the best of my knowledge.

1. Total tax	$
2. Less: exemption (see page 2)	$
3. Net tax (1 - 2; minimum zero)	$
4. Penalties / interest	$
5. Prior balance	$
6. Less: credits / prior payments	$
7. TOTAL DUE (3 + 4 + 5 - 6)	$

Taxpayer / authorized agent signature _____ Printed Name / Title _____ Date _____

CODE RATE LISTING - dollars per $100 of taxable gross

11	Coal production	1.00	24	Natural gas utility (limits apply)	2.00
12	Manufacturing / preparing for sale	0.30	31	Oil / blast furnace slag production	3.00
13	Retail sales	0.50	34	Other public service / utility	2.00
14	Water companies (limits apply)	3.00	41	Natural gas production above $5,000	6.00
15	Contracting	2.00	44	Electric: domestic / commercial	3.00
17	Service and other business	1.00	51	Limestone / sandstone	1.50
18	Rentals, royalties and fees	1.00	61	Timber production	1.50
19	Banking / financial business	1.00	64	Electric: other sales / demand	3.00
21	Sand, gravel / other minerals	3.00	64*	Electric: qualifying manufacturing	2.30
23	Wholesale sales	0.15	71	Other natural resource products	2.00

See page 2 for filing instructions, exemptions and special classification rules.

B&O TAX - FILING INSTRUCTIONS

South Charleston City Code, Article 737

1. Classification and gross income - Sections 737.01, 737.09-737.18

Report each activity separately; do not deduct labor, materials, cost of goods sold or other business expenses. Apply only exclusions and exemptions allowed by the code and retain supporting schedules. *Use the same base code and identify the special rate in the classification column; attach the calculation. Amusement tax under Section 737.15 is repealed; former code 16 is not listed.

2. Special classifications and limits - Sections 737.12 and 737.17

Utility B&O rates are subject to Section 735.01(b), Home Rule and State-law limits. The 2.30 electric rate applies only to qualifying manufacturing plant sales meeting Section 737.12 demand/usage conditions. Obtain City guidance before applying a special utility rate or deduction. Qualifying residential rental relief under Section 737.17 requires acceptable proof to the Treasurer. Attach exempt interest amounts for banking businesses under Section 737.14.

3. Filing and payment deadlines - Sections 737.20-737.21 and 737.32

Tax exceeding $1,000 per month: monthly installments due by the last day of the following month. Tax not exceeding $1,000 per month: quarterly installments due within one month after quarter-end. The Treasurer may require or allow another period, up to annual. Annual returns and remaining tax are due within 30 days after tax year-end. A final return is due within 30 days after selling or quitting business. Sign the return and remit payment; follow City-assigned filing requirements.

4. Exemption, credits and annual reconciliation - Sections 737.20 and 737.39

One $5 annual tax exemption per person, across all classifications; prorate for a partial tax year. Quarterly portion: $1.25; monthly portion: one-twelfth of $5 (approximately $0.42), with year-end reconciliation so the annual total does not exceed $5. Do not reduce net tax below zero. For annual reconciliation, claim the annual exemption and applicable installment payments once. Identify credits and prior payments on a supporting schedule; contact the City for approval or eligibility questions.

5. Late charges - Section 737.29

Interest: 8% annually from the payment due date to payment. Failure to file: 5% when the failure exceeds one month, plus 5% for each additional month or fraction, maximum 25%. Failure to pay: 0.5% for the first month or fraction, plus 0.5% for each additional month or fraction, maximum 25%. Reasonable-cause provisions and statutory tax-base rules apply. Contact the City to confirm charges; avoid duplicating amounts already included in a prior balance.