

# CITY OF MILTON

1139 Smith Street, Milton, WV 25541 – (304) 743-3032, X211, FAX: 304-743-1872, Email:financeclerk@cityofmiltonwv.com

## Business and Occupational Privilege (Gross Sales) Tax Return

**(1) Period:** \_\_\_\_\_ Q / 20

**(2) Business Address:** \_\_\_\_\_

**(3) Business Location:** \_\_\_\_\_

<p><b>NAME:</b> _____</p> <p><b>ADDRESS:</b> _____</p> <p><b>Fid#</b> _____ <b>Telephone:</b> _____</p> <p>Business Form: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Association <input type="checkbox"/> Trust</p>	<p style="color: red; margin: 0;"><b>Attention Contractors:</b></p> <p style="font-size: small; margin: 0;">When you apply for a permit, B&amp;O Taxes are due at the time you purchase the permit. Any work not requiring a permit is also subject to B&amp;O Taxes which is due on your quarterly return. Call 304-743-3032, X 202 for permit questions.</p>	<p>(5) When was business started? _____</p> <p>(6) Did you sale, quit or otherwise dispose of business during this return period? Yes ( ) No ( )</p> <p>(7) If Yes, _____</p> <p>(8) If business sold, to whom? _____</p>
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This form must be filed and all payments are due within 45 days from end of period covered. Instructions on back. ►►►

ITEM CLASSIFICATIONS	TOTAL GROSS RECEIPTS	EXEMPTIONS PLEASE DETAIL ON SEPARATE SHEET	TAXABLE AMOUNT	RATE PER \$100	AMOUNT
B Gross Sales Value Manufactured Products				.25	
C (1) Retailers, Restaurants and Others				.24	
(2) Wholesalers				.15	
D (1) Electric Light and Power Companies (sales and demand charges domestic purpose and commercial lighting): Water Companies				2.50	
(2) Electric Light and Power Companies (all other sales and demand charges)				2.00	
(3) Natural Gas Companies: Toll Bridges, all other Public Utilities				2.00	
E Contracting Business (total labor and materials)				.50	
H Services and all other Businesses or Callings				.15	
I Taxable to every person; Rents, Royalties, Etc. (Interest and dividends not to be included)				.35	
J Small Loans and Industrial Loan Business				.50	
K Banking and other Financial Businesses				1.00	

**Please read declaration on the reverse side and sign bottom of return. Questions call City of Milton 304-743-3032, Ext. #211**

<b>TOTAL AMOUNT TAXES DUE</b>	
<b>LESS EXEMPTION ** Monthly Exemption (- \$1.04) Quarterly Minus (- \$3.13) Annual – Minus (- \$12.50)</b> *** Applies if Return is Filed on or Before the Due Date.	
<b>PENALTIES (5% for the first 30 days plus 1% for each succeeding 30 days)</b>	
<b>OTHER</b>	
<b>TOTAL REMITTANCE ENCLOSED (** Net 30 days PLUS 15 day grace period without penalty)</b> Remit To: City of Milton, 1139 Smith St., Milton, WV, 25541 or Use our Drop Box or Credit/Debit Payments + \$4.00 Fee.	

**Date:** \_\_\_\_\_, 20 \_\_\_\_, **Sign:** \_\_\_\_\_  
(Name of Taxpayer)(Official Title, if made on behalf of a Corporation: President, Vice President, Secretary or Treasure, as the case may be.)

**Office use only: Rec. By:** \_\_\_\_\_ **Trans. #** \_\_\_\_\_ **P/I Due \$** \_\_\_\_\_ **Date Stamp:**

**Reminder:**

The City of Milton's Sales & Use tax was effective on July 1, 2015, the West Virginia State Tax Department will be responsible for administration of the Sales & Use tax. Contact the State Tax Department at 1-800-982-8297 or 304-558-8714 if you have any questions.

INSTRUCTIONS AS TO ANNUAL RETURNS - (For more detailed information, address the Recorder, City of Milton, WV 25541)

PERSONS REQUIRED TO FILE RETURNS: Individuals, firms, co-partnerships, joint ventures, associations, corporations, trusts or any other group or combination acting as a unit.

EXEMPTIONS AND DEDUCTIONS ALLOWED: (1) Cash discounts allowed and taken on sales. (2) Proceeds of sale of goods, wares or merchandise returned by customers when the sale price is included in Gross Amount in Column 2, and is refunded either in cash or by credit. (3) The amount allowed as "trade-in-value" for any article accepted as part payment for any articles sold. (4) Excise taxes imposed by the State of West Virginia. (5) Money or other property received or held by a professional person for the sole use and benefit of a client or another person or money received by the taxpayer on behalf of a bank or other financial institution for the repayment of a debt of another. (6) Amount of the tax paid by natural gas utilities under item A.3 (production) allowed as a deduction from gross income from all sales to consumers. (7) An annual tax exemption of \$12.50 may be deducted from the amount of tax computed under Item A to I inclusive. Only one exemption is allowed to any one person whether he exercises one or more privileges. If the privilege is exercised for a part of a tax year, the exemption is reduced in proportion.

**CLASSIFICATION OF BUSINESS ACTIVITIES**

Item A. Every person engaging or continuing within the City of Milton in the business of producing for sale, profit or commercial use any natural resource products shall report under Item A (1-5) the gross proceeds of sales (and/or sales value where no sale is made). Of all natural resource products mined or produced for sale, profit, or commercial use.

Item B. Every person engaging or continuing with the City of Milton in the business of manufacturing, compounding, or preparing for sale, profit or commercial use, either directly or through the activity of others in whole or in part, any article or articles, substance or substances, commodity or commodities shall report under Item B the gross proceeds of sales (and/or sales value where no sales is made), of all such articles etc., manufactured, compounded or prepared for sale, profit, or commercial use.

Item C. Every person engaging or continuing within the City of Milton in the business of selling any tangible property whatsoever, real or personal shall report under

Item C (1 and/or 2) the "gross income" of the business. (See definition of "gross income" below.)

Item D. Every person engaging or continuing within the City of Milton in the following utility business: street, interurban and electric railways, electric light and power companies, water companies, natural gas distributors, toll bridge companies, and all other public utilities, shall report under Item D (1-4) the "gross income" of the business. (See definition of "gross income" below.)

Item E. Every person engaging or continuing within the City of Milton in the business of contracting shall report under Item E the "gross income" of the business. (See definition of "gross income" below.)

Item F. Every person engaging or continuing within the City of Milton in the business of operating a loan company shall report under Item F the "gross income" of the business. (See definition of "gross income" below.)

Item G. Every person engaging or continuing within the City of Milton in the business of operating a theatre, opera house, moving picture show, vaudeville, amusement park, dance hall, skating rink or any other place at which amusements are offered to the public, shall report under Item G the "gross income" of the business. (See definition of "gross income" below.)

Item H. Every person engaging or continuing within the City of Milton in any service, business or calling not otherwise specifically taxed shall report under Item H the "gross income" of the business. (See definition of "gross income" below.)

Item I. Every person engaging or continuing within the City of Milton in the business of collecting income from the use of property shall report under Item I the "gross income" of the business. (See definition of "gross income" below.)

**DEFINITION OF THE ITEM "GROSS INCOME"**

"Gross income" means gross receipts of the taxpayer, other than a banking or financial business, received as compensation for personal services and gross receipts of the taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible property (real or personal), or service or both, and all receipts by reason of the investment of the capital of the business engaged in, including rentals, royalties, fees, reimbursed costs or expenses or other emoluments however designated and including all interest, carrying charges, fees or other like income, however denominated, derived by the taxpayer from repetitive carrying of accounts in the regular course and conduct of this business and extension of credit in connection with the sale of any tangible property or service, and without any deductions on account of the cost of property sold, cost of materials used, labor costs, taxes, royalties paid in cash or in kind or otherwise, interest or discount paid or any other expenses whatsoever. Gross income for banking and financial business is otherwise defined.

*I, do declare that the statements and items (both as to designation and amounts) entered in the foregoing return and in the supplementary statement and in any additional list or lists attached to or accompanying this return are, to the best of my knowledge and belief, true and correct in each and every particular, that the figures thereon reported were taken from the original books, papers, and records of the taxpayer making return; and that the person signing the return is thoroughly familiar with the business reported in the return and with the original books, papers and records from which the return was prepared: and that IN REPORTING GROSS INCOME NO DEDUCTIONS WERE MADE ON ACCOUNT OF COST OF GOODS OR LABOR OR OTHER EXPENSES.*

**Please Sign Declaration on the front... Thank you, City of Milton**