

# CITY OF BARBOURSVILLE

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

**FORM 101 – BUSINESS AND OCCUPATION TAX. This Return to be Forwarded to P.O. Box 266, BARBOURSVILLE, WV 25504**

- (1) For Quarter Ended..... or (2) For Annual, from ..... to.....  
 (3) If fiscal year is used, when does year end? .....  
 (4) Books of Account are kept at (Post Office).....  
 (5) Principal Place of Business.....  
 (6) Nature of Business Conducted.....

(DO NOT USE THIS SPACE)		
Cash	Check	Other

SOCIAL SECURITY  
OR F.E.I.N. ....

Individual	
Corporation	
Partnership	
Association	
Trust	

- (7) When business started.....  
 (8) Were returns filed for former years filed properly and/or amended properly?.....  
 (9) Did you sell or otherwise dispose of your property or quit business during period covered by this return?.....  
 (9a) If so, when?.....  
 (10) If business sold, to whom?.....

**THIS RETURN WITH CHECK TO COVER TAXES DUE MUST BE RECEIVED WITHIN 30 DAYS FROM END OF PERIOD COVERED THEREBY**

- (11) Incorporated under the laws of.....; (12) Date.....; (13) If a foreign corporation, when admitted to do business in West Virginia?.....; (14) Was named changed?.....; (15) New name.....; (16) Post Office Address.....; (17) If a partnership, give names of all partners:.....

### COMPUTATION OF TAX (ESTIMATED)

1. ITEM	2. Gross Amount	3. Exemptions Please detail on an attached sheet.	4. Taxable Amount	5. Rate Per \$100	6. Amount
<b>A. Gross sales value production:</b>					
Coal _____ 1	\$	\$	\$	1.00	\$
Sand, gravel or other mineral product not quarried or mined; oil, blast furnace slag _____ 2				1.00	
Natural gas in excess of \$1,250.00 (Quarterly Exemption) _____ 3				1.00	
Limestone or sandstone quarried or mined, and timber _____ 4				.80	
Other natural resource products _____ 5				1.00	
<b>B. Gross sales value manufactured products _____ 6</b>				.20	
<b>C. Gross Income of Retailers, Restaurants and other products _____ 7</b>				.50	
Gross Income of Wholesalers _____ 8				.15	
<b>D. Gross Income:</b>					
Electric Light and Power Companies (sales and demand charges for domestic purposes and commercial lighting, and demand for all other purposes) _____ 9				2.00	
Water Companies _____ 10				2.00	
Natural Gas Companies _____ 11				2.00	
All other Public Utilities _____ 12				2.00	
<b>E. Contracting Business – Gross Income _____ 13</b>				1.50	
<b>F. Banking and Financial Institutions _____ 14</b>				1.00	
<b>G. Amusement Business – Gross Income _____ 15</b>				.50	
<b>H. Service and all other Business or Callings _____ 16</b>				1.00	
<b>I. Rents, Royalties, Fees, Interest, etc. _____ 17</b>				1.00	
<b>J. TOTAL AMOUNT OF TAXES DUE _____</b>					\$
Less Exemption at rate of \$50.00 Annually, \$12.50 Quarterly, \$4.17 Monthly _____					\$
<b>K. TAXES DUE LESS EXEMPTION _____</b>					\$
<b>L. Payments heretofore made on quarterly estimates as follows:</b>					
1st Quarter..... 2nd Quarter..... 3rd Quarter..... Total.....					
<b>M. BALANCE TAXES DUE _____</b>					\$
<b>N. PENALTIES (5 percent for first 30 days delinquency plus 1 percent for each succeeding 30 days) _____</b>					\$
<b>O. BALANCE FROM PREVIOUS REPORTS Add ( + ) _____ Minus ( - ) _____</b>					\$
<b>P. TOTAL REMITTANCE ENCLOSED (Add M and N) _____</b>					\$

PERSONS REQUIRED TO FILE QUARTERLY (ESTIMATED) RETURNS – All persons whose taxes exceed 50.00 annually are required to file Quarterly (Estimated) Returns. DATES FOR THE FILING OF QUARTERLY (ESTIMATED) RETURNS – Quarterly (Estimated Returns) are to be filed within 30 days from the end of March, June, September and December to cover their respective quarters.

THIS RETURN MUST BE VERIFIED BY OATH PRESCRIBED ON REVERSE SIDE.

# INSTRUCTIONS AS TO ANNUAL RETURNS

(For more detailed instructions or information, address the City of Barboursville, P.O. Box 266, Barboursville, West Virginia 25504)

## 1. PERSONS REQUIRED TO FILE RETURNS

(a) Individuals, firms, copartnerships, joint ventures, associations, corporations, trusts or any other group or combination acting as a unit.

## 2. 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 article 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) In the case of natural gas producers, an exemption of \$5,000.00 annually, to be deducted from value as shown by gross sales proceeds. Note: Detailed schedule of exemptions and deductions claimed must accompany this return. (8) An annual tax exemption of 50.00 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.

## 3. CLASSIFICATION OF BUSINESS ACTIVITIES

Item A. Every person engaging or continuing within the City of Barboursville in the business of producing for sale, profit or commercial use any natural resource products shall report under Item A (1 to 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 within the City of Barboursville 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 Barboursville 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 Barboursville in the following utility business, viz: 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 to 4) the "gross income" of the business. (See definition of "gross income" below.)

Item E. Every person engaging or continuing within the City of Barboursville 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 Barboursville 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 Barboursville 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 Barboursville 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 Barboursville 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.)

## 4. DEFINITION OF THE ITEM "GROSS INCOME"

"Gross income" means the gross receipts of the taxpayer, other than a banking or financial business, received as compensation for personal services and the 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 his business, and extension of credit in connection with the sale or any tangible property or service, and without any deductions on account of the cost of property sold, the 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.

IF THE SPACE ON THIS RETURN IS INSUFFICIENT TO ENTER ALL PROPER ITEMS OR NOTATIONS, SEPARATE SHEETS CONTAINING THE NECESSARY INFORMATION SHOULD BE ATTACHED; WHEN SO ATTACHED, THEY BECOME A PART OF THIS RETURN.

I, ....., do solemnly swear 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.

Sworn to and subscribed before me this.....day of....., 19..... (Name of Taxpayer)

(Official Title, if made on behalf of a Corporation: President, Vice President, Secretary or Treasurer, as the case may be.)