City of Beckley
PO Box 2514
Beckley, WV 25802-2514

Phone: 304-256-1768
or: 304-256-1758

Business and Occupation Tax Instruction Sheet

File and pay your taxes online. www.beckley.org - then File/Pay Here tab at top of page.

Please note that all businesses who usually have taxable activity within the City of Beckley, but do no have any reportable activity during this period must file a no activity return with a signature and date.

The due date is the last day of the month following the quarter. (April 30, July 31, October 31, January 31)

Returns may be mailed to above address or delivered to 409 S. Kanawha Street, Beckley, WV (Monday – Friday 8:30am -4:30 pm).

Payments of cash and credit/debit card are accepted at the above address in person during normal business hours. Checks/money orders can be mailed to PO Box 2514 Beckley, WV 25802 or delivered in person during normal business hours.

Please make remittance payments to: City of Beckley

WHAT IS GROSS INCOME?
Gross income means all income received, from business activities within the city, as pursuant to West Virginia State Code § 11-13-1.

Date Business Closed _____

If business is sold, furnish name and address of new owner _____

_____

City of Beckley Quarterly Business and Occupation Tax Return

Account Number: _____

Business Name: _____

Year Ending: _____ ☐ Amended ☐ Final

Quarter Ending: ☐ **Mar 31** ☐ **June 30** ☐ **Sep 30** ☐ **Dec 31** **Due Date:**

Class Code	Business Classification	Taxable Amount	Rate per $100	Tax Due
110	Coal		$1.00	
111	Sand, Gravel or Mineral not quarried or mined, Oil, Blast Furnace Slag		$3.00	
112	Natural Gas		$6.00	
113	Limestone or Sandstone quarried or mined or Timber		$1.50	
114	Other Natural Resources		$2.00	
115	Manufacturing		$0.25	
116	Retailers		$0.40	
117	Wholesalers		$0.15	
118	Savings & Loan Companies		$1.00	
119	Electric Power Companies (Sales & Demand Charges) Domestic Purposes & Commercial Lighting		$4.00	
120	Water Companies		$4.00	
121	Electric Power Companies (All Other Sales & Demand Charges) Natural Gas Companies, Toll Bridges		$3.00	
122	All Other Public Utilities		$2.00	
123	Contracting		$2.00	
125	Amusement		$0.35	
126	Service		$1.00	
127	Rents and Royalties		$1.00	
128	Banking		$1.00	

**Add Penalty of 5% for first month or fraction thereof, and 1% for each succeeding month or fraction thereof of delinquency.*	Gross Amount of Tax	
	Less Exemption $10/quarter	-10.00
	Less B&O Tax Credit (Attach Approval Letter)	
	Total Tax Due	
Mail to:	Penalty *	
City of Beckley	Previous Balance (Credit) Due	
PO Box 2514	Total Amount Enclosed	
Beckley, WV 25802-2514		

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.

X _____

Taxpayer Signature Date

No activity this quarter ☐