

**Business & Occupation Tax Return**

**312 S. Mildred St., Ranson, WV 25438-1621 • (304)725-1010 • (304)728-8579 •** [**www.cityofransonwv.net**](http://www.cityofransonwv.net)

Account #

***NAME:* For Quarter Ended:**

***ADDRESS:*  Due Date:**

***CITY STATE ZIP:***

***TELEPHONE #:***

***NOTICE TO ALL TAXPAYERS:*** *This return, along with payment for taxes due, must be received within 30 days from the close of the period covered,* ***even if there are no taxes due****. Otherwise, an appropriate penalty will be assessed.*

 ***CLASS GROSS QUARTERLY TAXABLE TAX***

 ***CODE BUSINESS CLASSIFICATION INCOME CREDIT INCOME RATE TAX DUE***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | ***DESCRIPTION*** |  | -1000.00 |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

 ***(Complete Schedule A or B if necessary.)***

 Total Tax Due

***BALANCE***

 Prior Period Tax Due/Credit

***Did you sell or otherwise dispose of your property, or*** Less: 50% Old Town Credit

***quit business during the period covered by this return?***  *\*\*Credit applies to businesses located in Old Town District\*\**

  ***□ Yes □ No***

***If yes, when? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*** Penalty

***To Whom? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*** *5% for 1st month + 1% per month thereafter.*

***Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*** Interest *8% per annum*

Net Tax Due

***CREDIT CARD PAYMENTS***

Master Card / Visa / Discover Name on Card \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Amount $\_\_\_\_\_\_\_\_\_\_\_

Card Number \_\_\_\_\_\_ \_\_\_\_\_\_ \_\_\_\_\_\_ \_\_\_\_\_\_ Expiration Date \_\_\_ /\_\_\_\_\_ Zip Code \_\_\_\_\_\_\_\_

I \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ do hereby declare that the statements and items (both as to designations and amounts) entered in the foregoing returns and in the supplementary statement and in any additional lists attached to or accompanying the 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 this 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 SALES, NO DEDUCTIONS WERE MADE ON ACCOUNTS OF COST OF GOODS OR LABOR OR OTHER EXPENSES**.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Signature Title Date

***Privacy Statement*** *– Pursuant to §6-71, the City will not improperly disclose taxpayer information that was obtained from the tax return without prior written authorization from the taxpayer, unless otherwise required to by law.*

**City of Ranson**

**Business & Occupation Tax Return**

**Instructions & Schedules**

* “Business” as used in the ordinance setting up this tax structure includes all activities engaged in or caused to be engaged in with object gain of economic benefit, either direct or indirect.
* “Gross Income” means gross receipts of the taxpayer received as compensation for personal services or derived from trade, business, commerce, or sales without any deductions for the cost of property sold, cost of materials used, labor costs, taxes, royalties, interest and discounts paid, or sums paid to independent contractors.
* Gross Income should not include Federal or State excise and sales taxes imposed on the consumer and held in trust as an agent of the imposing government: City amusement tax imposed on the purchaser of amusements and to be remitted to the City; identified and documented bad debts originally reported as “gross income” and upon which tax has been previously paid.
* Filing Period: Tax returns must be filed quarterly, for the three (3) month periods ending September 30th, December 31st, March 31st and June 30th.
* Due Date: All returns are due thirty (30) days after the end of the applicable filing period.
* Sign the return: The tax return is invalid unless it is signed.
* If your name or address printed on the form is incorrect, please mark through the incorrect information and write the correct information in the open space.
* If your business or rental property has been closed or sold, please send a written statement detailing the status of the business, the date of the change, and requesting that the account be closed or put on the inactive list.
* If your return is postmarked after the due date, penalties and interest will be charged to the account.
* Please make checks payable to: City of Ranson. If you need assistance, please contact our office at (304)725-1010, Monday through Friday from 9AM to 5PM. Offices are closed on holidays.

***CODE BUSINESS CLASSIFICATION RATE***

|  |  |  |
| --- | --- | --- |
| 01 | Gross Sales Value of Manufactured Products | 0.30% |
| 02 | Gross Sales of Retailers & Others | 0.45% |
| 03 | Gross Sales of Wholesalers | 0.15% |
| 04 | Gross Sales Banking, Loan & Financial Companies | 1% |
| 05 | Gross Sales Public Service or Utility Business – Electric Light & Power Companies (Domestic & Commercial Use) | 4% |
| 06 | Gross Sales Public Service or Utility Business – Electric Light & Power Companies (Other Uses) | 3% |
| 07 | Gross Sales Public Service or Utility Business – Natural Gas Companies | 3% |
| 08 | Gross Sales Public Service or Utility Business – All Other Public Service or Utility Business | 2% |
| 09 | Gross Sales Contracting  | 2% |
| 10 | Gross Sales Amusement Business | 0.5% |
| 11 | Gross Sales Service Business or Callings | 1% |
| 12 | Gross Sales Rents, Royalties, Etc. | 1% |
| 13 | Gross Sales Banking & Other Financial Business | 1% |

**Schedule A – Contractor Information (Attach Additional Sheets if Necessary)**

***PROJECT – CUSTOMER NAME LOCATION (DEVELOPMENT, LOT # OR ADDRESS COMPLETE GROSS INCOME***

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  **□** Yes □ No |  |
|  |  |  **□** Yes □ No |  |
|  |  |  **□** Yes □ No |  |
|  |  |  **□** Yes □ No |  |
|  |  |  **□** Yes □ No |  |

**Schedule B – Rental Property (Attach Additional Sheets if Necessary)**

 ***PROPERTY ADDRESS WITH COMPLEX NAME & BUILDING # # OF UNITS GROSS RENT***

|  |  |  |
| --- | --- | --- |
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