

THIS RETURN TO BE FORWARDED TO FINANCE DEPARTMENT, P. O. BOX 352, SALEM, WV 26426  
MAKE CHECKS PAYABLE TO CITY OF SALEM

# CITY OF SALEM, WEST VIRGINIA

## BUSINESS AND OCCUPATION PRIVILEGE (GROSS SALES) TAX RETURN

FORM OF BUSINESS (CHECK ONE)	
INDIVIDUAL	<input type="checkbox"/>
CORPORATION	<input type="checkbox"/>
PARTNERSHIP	<input type="checkbox"/>
ASSOCIATION	<input type="checkbox"/>
TRUST	<input type="checkbox"/>
JOINT VENTURE	<input type="checkbox"/>

CHANGE NAME AND ADDRESS IF NOT  
CORRECT

THIS RETURN WITH PAYMENT TO  
COVER TAX DUE MUST BE RECEIVED  
WITHIN ONE MONTH FROM END OF  
PERIOD COVERED.

Account No. \_\_\_\_\_

### ALL QUESTIONS MUST BE ANSWERED

- (1) For year ended \_\_\_\_\_ or from \_\_\_\_\_ to \_\_\_\_\_
- (2) State EXACT date business began in city \_\_\_\_\_
- (3) If fiscal year is used, when does it end? \_\_\_\_\_
- (4) During period covered by this return did you: Quit Business  Yes  No  
Exact date \_\_\_\_\_ (b) Sell or otherwise dispose of your  
business?  Yes  No Exact date \_\_\_\_\_ (c) If  
business was sold, give name and address of new owner \_\_\_\_\_
- (5) Where are your records kept? (st. address & city) \_\_\_\_\_

### CONTRACTORS

"Please attach a breakdown of job addresses, completion dates and income amounts  
covered by this return."

"Do you wish to remain on our records?" Yes \_\_\_\_\_ No \_\_\_\_\_

### SCHEDULE A COMPUTATION OF TAX

ITEM	GROSS AMOUNT	EXEMPTIONS SEE SCHEDULE B (-)	TAXABLE AMOUNT	RATE PER \$100	TAXES DUE
A. PRODUCTION OF NATURAL GAS				\$6.00	
LIMESTONE, SANDSTONE, TIMBER				1.50	
COAL				1.00	
OIL, SAND, GRAVEL, BLAST FURNACE SLAG, OTHER MINERALS				3.00	
OTHER NATURAL RESOURCES PRODUCTS				2.00	
B. MANUFACTURED, COMPOUNDED OR PREPARED FOR SALE PRODUCTS				.10	
C. SELLING TANGIBLE PROPERTY: RETAILERS				.34	
D. WHOLESALERS				.10	
E. ELECTRIC POWER CO. (SALES AND DEMAND CHGS.)				4.00	
F. ELECTRIC POWER CO. (SALES FOR ALL OTHER PURPOSES)				3.00	
G. NATURAL GAS COMPANIES				3.00	
H. ALL OTHER PUBLIC SERVICE OR UTILITY BUSINESS				2.00	
I. CONTRACTING BUSINESS • SEE ABOVE				1.00	
J. AMUSEMENT BUSINESS				.14	
K. RENTAL, ROYALTIES OR FEE				.67	
L. BANKING AND OTHER FINANCIAL INSTITUTIONS				.80	
M. SERVICES AND ALL OTHERS				.67	
TOTAL AMOUNT OF TAXES					

### SCHEDULE B

DIFFERENCES BETWEEN GROSS AND TAXABLE  
AMOUNTS MUST BE REPORTED BELOW.

EXEMPTIONS	DESCRIPTION

### SIGNATURE REQUIRED

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, CORRECT, AND COMPLETE.

AUTHORIZED SIGNATURE

DATE

PHONE NUMBER: \_\_\_\_\_

1. GROSS TAX (from schedule A)	\$	
2. TAX CREDIT _____ % ELIGIBLE (MUST BE PREVIOUSLY AUTHORIZED)		
3. ADJUSTED TAX (LINE 1 LESS LINE 2)		
4. ADD: PENALTY OF 5% FOR FIRST MONTH OR FRACTION THEREOF, AND 1% FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF OF DELINQUENCY		
5. ADD: ANY PREVIOUS BALANCE FROM PRIOR QUARTERS		
6. TOTAL TAX AND PENALTY DUE		

PLEASE RETURN ONE COPY WITH YOUR PAYMENT AND RETAIN ONE COPY FOR YOUR RECORDS