



BUSINESS AND OCCUPATION TAX RETURN

CITY OF VIENNA

609 29TH ST
P.O. Box 5097, Vienna, WV 26105-5097
Phone: (304) 295-4541 Ext: 332
Fax (304) 295-4955



QUARTERLY RETURN

NAME: _____

BUSINESS: _____

ADDRESS: _____

Please Provide Email _____

_____ Please Provide Phone Number _____

COMPUTATION OF QUARTERLY TAX

Class Code	Business Classification	GROSS AMOUNT	Rate/100	Rate x Gross
01	VALUE OF PRODUCTION OF NATURAL RESOURCES (60%)		0.60	
02	MANUFACTURED PRODUCTS		0.00	
05	MANUFACTURING		0.00	
06	RETAIL(.40%)		0.40	
07	WHOLESALE(.15%)		0.15	
08	UTILITY(.75%)		0.75	
09	CONTRACTING(.60%)		0.60	
10	AMUSEMENT(.40%)		0.40	
11	SERVICE(.50%)		0.50	
12	RENTS & ROYALTIES (.50%)		0.50	
13	BANKING(.50%)		0.50	
14	OLD RETAIL RATE		0.50	

Total Amount of Taxes Due		1.	
Less Exemption: \$25.00 per Qtr; \$8.34 per Month, \$.28 per Day		2.	
Adjusted Tax: (Line 1 Less Line 2)		3.	
Add Penalty: 5% for first Month or fraction thereof, and 1% for each succeeding month. Calculate Interest at 8% per year (.67% per Month)		4.	
Add: Any previous balance from Prior quarters (A Minus (-) indicates a credit balance).		5.	
TOTAL TAX, PENALTY, AND INTEREST DUE:		6.	

PLEASE CHECK BOX IF ADDRESS HAS CHANGED.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

A SERVICE FEE WILL BE CHARGED FOR ALL RETURNED CHECKS.

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

TYPE OR PRINT NAME AND TITLE OF PREPARER

X _____
PREPARER'S SIGNATURE AND DATE

X _____
Preparer's Phone Number

SIGNATURE REQUIRED

OFFICE USE ONLY

1. Determine your Business Classification(s) and corresponding rate(s).
2. Determine your City of Vienna B&O taxable gross income for each of the classifications and enter it in the appropriate box.
3. Determine your taxes due by multiplying the rate by the taxable income.
(EXAMPLE: \$10,000 in gross taxable income times a service rate .5% or .005 equals a B&O tax of \$50). **Failure to complete this form in its entirety and/or enclose your remittance will result in your return being sent back to you.** *The quarterly exemption is \$25.00. If a contractor the exemption is .28 per day for the number of days working in the City of Vienna.
4. **Sign the Return. THIS RETURN IS INVALID UNLESS IT IS SIGNED.**
5. If your name and/or address printed on the form is incorrect, please mark through the incorrect information and write the correct information in the open space. Please provide an EMAIL address.
6. **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 the account be closed or put on our inactive list.**
7. If your return is received after the due date, you will be assessed penalties and interest.
8. Please make checks payable to: CITY OF VIENNA, Office of the Treasurer
9. Mail payments and/or correspondences to: CITY OF VIENNA, P.O. Box 5097, Vienna, WV 26105-5097
10. If you have any questions or concerns, please call us at: (304) 295-4541, Ext: 332 or Via Email:

Our Office hours are Monday through Friday 8:00 a.m. to 4:00 p.m., excluding Holidays

TO BE COMPLETED BY CONTRACTORS ONLY

	PROJECT NAME	GROSS TAX AMOUNT	TAX RATE	TAX DUE
			.6%	
			.6%	
			.6%	
			.6%	
			.6%	
			.6%	
			.6%	
			.6%	
			.6%	
			.6%	
TOTALS				

CONTRACTING INSTRUCTIONS

1. Please complete one line for each project that you received payment.
(if additional lines are needed please attach an additional letter).
2. List the name of the project, the gross amount received and calculate the tax amount due.
3. Transfer the total tax amount due to the front of the return in the contracting (class code 9) tax due field .