



CORPORATION OF HARPERS FERRY

Quarterly Business & Occupation (B&O) Tax Return

Town Hall • 1000 Washington Street, P.O. Box 217, Harpers Ferry, West Virginia 25425

PH: (304) 535-2206

(See Reverse Side for Instructions)

1. Tax Period: (Select and fill in the year.)

Jan 1 – March 31, _____

July 1 – Sept 30, _____

April 1 – June 30, _____

Oct 1 – Dec 31, _____

Payment is due the last day of the following month, or interest and penalties will apply.

2. This tax return is submitted within 30 days from the end of the period covered. Yes ___ No ___

3. Taxpayer Information (**Please Print**)

Business Owner's Name _____

Mailing Address _____

Business Name _____

Business Address _____

Telephone Number _____

Type of business or occupation _____

a. Select Type: Individual ___ Corp/LLC/PLL/S Corp ___ Partnership ___ Association ___ Trust ___

b. Did you sell or otherwise dispose of your property or business during this quarter? _____

c. If the business was sold, to whom was it sold? _____

4. Tax Worksheet

Business or Occupation Category	Gross Sales or Income Amount	Rate per \$100	Tax Due
Amusements		.40	
Banking/Financial Business		1.00	
Electric light & power		4.00	
Contracting		2.00	
Rent, Royalty, Fees, Income		1.00	
Retail		.50	
Service Business or Calling		1.00	
Wholesaler		.15	
All Other Sales & Demand Services		3.00	
a. Total Amount of Taxes Due			
b. Interest Due for late submission, see reverse side for details			
c. Penalty Due for late submission, see reverse side for details			
TOTAL REMITTANCE (a+b+c) Check or Money Order only....NO CASH			

I declare that I have examined this return, and to the best of my knowledge and belief it is true, correct, and complete.

Taxpayer Signature _____ Date _____

Taxpayer Please Print Name _____

Mail tax return & remittance to: Corporation of Harpers Ferry, ATTN Town Clerk, P.O. Box 217, Harpers Ferry, WV 25425

OFFICE USE ONLY: Check # _____ Receipt # _____ Initials _____

Fiscal Year: _____ Quarter: _____ Date Excel Spreadsheet Updated: _____

Instructions for Completing Quarterly B&O Tax Return

1. Tax Period – Select the tax period for which you are submitting this return. Check the box and enter the year.
2. Timely Submission – A return must be submitted within 30 days from the end of the period covered by this return. Reply Yes or No. If your reply is No, you must pay interest and penalties (see below).
3. Taxpayer Information – Provide the name, address, and telephone number of the taxpayer.
4. Business Information – (a) check the legal structure of the business
(b) Reply Yes or No
(c) Reply only if your answer to 4b was Yes.
5. Type of Business or Occupation – Enter the type of business or occupation such as painter, contractor, rental property, retail store, restaurant, bed and breakfast, lawn service, fuel delivery, etc.
6. Tax Worksheet – Identify the specific business or occupation category to determine the tax rate. **Retail** includes gift shops, general stores, restaurants, and other similar businesses. **Service business or calling** includes lawn services, B&Bs, cleaning services, and other similar businesses.

Enter the gross sales or income amount, multiply by the appropriate rate per \$100 and enter the result in the Tax column. For example, if the Gross Sales and Income Amount for a gift shop is \$10,000, the tax would be $\$10,000 * .50/100 = \50.00

Add all entries in the tax column and enter that amount on line 7a. Total Amount of Taxes Due.

If the tax return is being submitted within 30 days of the end of the period covered, enter 0 in the Tax column on lines 7b and 7c. Add line 7a, 7b, and 7c and enter the result in the Tax column for TOTAL REMITTANCE. Sign and date the return and mail it with the remittance to the Town of Harpers Ferry.

If the tax return is being submitted after 30 days from the end of the period covered, determine the number of months it is late. See Interest and Penalty information below.

Interest and Penalty for Late Submission Article 735.35

735.35 Interest and penalty

The tax imposed by this Article, if not paid when due, shall bear interest at the rate of eight percent (8%) per annum from the due date of the payment until paid.

If any person fails to make the return or any quarterly installment required by this Article, or makes its return but fails to remit, in whole or in part, the proper amount of tax, there shall be added to the amount of tax unpaid, from the date such tax should have been paid, a penalty in the amount of five percent (5%) of the tax for the first month, or fraction thereof, of delinquency, and one percent (1%) of the tax for each succeeding month, or fraction thereof of delinquency provided, that if such failure is due to reasonable cause, the Mayor or his/her designee may waive, in whole or in part, these penalties. Additionally, if the failure to pay is due to fraud or intent to evade any such tax there shall be added an additional penalty of twenty-five percent (25%) of the tax owed, exclusive of penalties.

Interest and penalties may be collected in the same manner as the tax imposed by the Article.