



CITY OF PRINCETON
100 COURTHOUSE ROAD, PRINCETON, WV 24740
(304) 487-5028

Merchants and/or Business Privilege and Occupation Tax Return

Filing Period: From _____ To _____

This return, along with the amount of tax due, must be received by the City Treasurer on or before 30 days from the end of the filing period in which it accrues.
 (Filing Quarters end on: March 31, June 30, September 30 and December 31)

Check if new address Check if no longer in business

<u>This Tax Return is For</u>	
Business Name:	_____
Mailing Address:	_____

If no reportable activity occurred during the filing period, indicate this on the form below and return by the due date. This will prevent unnecessary delinquent notices.

	CLASSIFICATION	Taxable Amount	Tax Rate Multiplier	Tax Due
A.	Sales at Retail (1/2 of one percent)		0.005	
B.	Sales at Wholesale (15/100 of one percent)		0.0015	
C.	Water Companies (4%)		0.04	
D.	Electric Power Companies (3.9%)		0.039	
E.	Gas – Natural or Manufactured (3%)		0.03	
F.	Amusements (1/2 of one percent)		0.005	
G.	Real Estate Sales, Rent, Royalties (1%)		0.01	
I.	Contracting Business (1%) labor & materials		0.01	
J.	Professional or Service Business (1%)		0.01	
K.	Banking, Financial or Loan Business (1%)		0.01	
Sub Total of Tax Due				
Late Filing Penalty (5% of tax due)			0.05	
Less Exemption of \$4.16 per Month Filed				
Other				
Make check payable to: City of Princeton		Total Tax Due		

By signing below, I am certifying that the above tax return is true and correct.

Signature: _____

Telephone: _____

Title: _____

Date: _____

(Instructions on Reverse Side)

General Instructions

1. Determine your business classification(s).
2. Determine the gross income for each classification and enter it in the appropriate box. (Contracting and rental property instructions are listed below).
3. Determine the tax amount due by multiplying the gross income by the tax multiplier. (Example: \$10,000 in gross taxable income multiplied by a professional rate of 1% or 0.01 equals a tax due of \$100).
4. Subtotal the amount of tax due. Add 5% if filing late. Deduct the \$4.16 monthly exemption. List any other additions or deductions and remit the total amount of tax due.
5. Sign and date the tax return.
6. For more information or help with determining classification or gross income, contact the tax auditor at 304/487-5028.

Contractor's Instructions

1. In addition to the general instructions above, please complete the following for each project for which you received payment during the filing period.
2. List the project name or location, the gross amount received (labor & materials) and the tax due. Then transfer the totals to the front of this form. Use additional paper if needed.

Project Name or Location	Amount Received	Tax Multiplier	Tax Due
		0.01	
		0.01	
		0.01	
		0.01	
Totals:			

Rental Property Instructions

1. In addition to the general instructions above, please complete the following for each rental property from which you received payment during the filing period.
2. List the property name or location, the gross amount received and the tax due. Then transfer the totals to the front. Use additional paper if needed.

Property Name or Location	Amount Received	Tax Multiplier	Tax Due
		0.01	
		0.01	
		0.01	
		0.01	
Totals:			

If your rental property has been sold or closed, please send written notification including date of sale or closure and if applicable the name and address of the new owner.