

# B&O Tax For Gross Income Covering the Period:

From: \_\_\_\_\_ To: \_\_\_\_\_

Town of Nutter Fort  
 1415 Buckhannon Pike  
 Nutter Fort, WV 26301  
 Telephone: 304-622-7713 Fax: 304-623-0288  
 Email: office@townofnutterfort.com

**Business Name:** \_\_\_\_\_

**Make checks payable to: Town of Nutter Fort  
 and remit to the address listed above.**

**Address:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Class Code	Type of Business	Total Gross Income	Class Code	Tax Due
	Report Total GROSS Income at right, then separate by class.			

Description	Class Code	Rate
Natural Gas/Resource Product	Class A	3%
Natural Resource - Coal	Class A-1	.60%
Gross Manufactured Products	Class B	.30%
Retailers & Others	Class C-1	.40%
Wholesalers	Class C-2	.15%
Contracting Business	Class D	2%
Amusement Business	Class E	.40%
Rental Property	Class F	1%
Small Loan Business	Class G	1%
Services & All Others	Class H	1%
Electric Light & Power Company	Class I	4%
Electric & Power Other Sales	Class J	3%
Banking Institutions	Class K	1%

Subtotal \_\_\_\_\_  
 \*Penalty \_\_\_\_\_  
**Total** \_\_\_\_\_

**\*Calculate Penalty on this delinquent return at the following rate:**  
 5% for the first 30 days of delinquency or fraction thereof.  
 1% for each succeeding month of delinquency or fraction thereof.

This form has been prepared based on information submitted on your license application and in accordance with the Ordinances of the Town of Nutter Fort. Delinquent and/or incomplete returns will result in an assessment of the tax based upon any information available to obtain a satisfactory assessment. The assessment of the tax by the Recorder shall be final for any taxpayer who fails to make a return. Complete & return this form regardless of whether or not any tax is owed.

**Instructions & Examples for Calculating Tax**

- Contractors:**  
 Multiply gross income for this class by .02 or 2%.  
 Example: \$5,000.00 X .02 = \$100.00 or \$5,000.00 X 2%=\$100.00.
- Banking Institutions, Rental Property & Services:**  
 Multiply gross income for this class by .01 or 1%.  
 Example: \$5,000.00 X .01 = \$50.00 or \$5,000.00 X 1%=\$50.00.
- Retail Sales:**  
 Multiply gross income for this class by .0040 or .40%.  
 Example: \$5,000.00 X .0040=\$20.00 or \$5,000.00 X .40%=\$20.00.
- Wholesalers:**  
 Multiply gross income for this class by .0015 or .15%.  
 Example: \$5,000.00 X .0015=\$7.50 or \$5,000.00 X .15%=\$7.50.

I certify that all the information contained in this report is accurate to the best of my knowledge.

\_\_\_\_\_  
 Signature of Taxpayer or Preparer

\_\_\_\_\_  
 Date