

**CITY OF PHILIPPI
BUSINESS AND OCCUPATION TAX RETURN**

Class Code	Column 1 Business Classifications	Rate Per \$100
A	Production: Coal	1.00
B	Sand, gravel or other Mineral Product Not Quarried or Mined	3.00
C	Oil, Blast Furnace Slag	3.00
D	Natural Gas in Excess of \$1,250.00 (Quarterly Exemption)	6.00
E	Limestone or Sandstone Quarried or Mined	1.50
F	Timber	1.50
G	Other Natural Resource Products	2.00
H	Manufactured, Compounded, or Prepared For Sale Products	.30
I	Selling Tangible Property: Retailers	.30
J	Wholesalers	.15

K	Public Service or Utility: Street and Interurban and Electric Railways	1.00
L	Electric Light & Power Companies (Sales & Demand Charges, Domestic Purposes & Commercial Lighting)	3.00
M	Water Companies	4.00
N	Electric Light and Power Companies (All other Sales and Demand Charges for All Other Purposes)	3.00
O	Natural Gas Companies, Toll Bridges	3.00
P	All Other Public Service or Utility Business	2.00
Q	Contracting (Entered into on or after Sept. 30, 1970)	2.00
R	Amusement	.50
S	Service or Calling And All Other Business	1.00
T	Rentals: Royalties, Fees or Otherwise	.65
U	Small Loans, Industrial Loans & Banks	.65

**MAKE CHECK PAYABLE AND REMIT DIRECTLY TO
CITY OF PHILIPPI • P.O. BOX 460 • PHILIPPI, WV 26416
SEE ADDITIONAL INFORMATION ON BACK OF FORM**

FEIN NO.	CITY OF PHILIPPI, WV BUSINESS OCCUPATION TAX		INSERT CLASS CODE	TAXABLE AMOUNT	INSERT RATE	TAX DUE
DATE BUS. BEGAN IN CITY	DATE BUS. ENDED IN CITY	USE SEPARATE LINES FOR DIFFERENT TYPES OF INCOME RECEIVED				
IF BUSINESS SOLD FURNISH NAME & ADDRESS OF NEW OWNER						
ACCOUNT ID NO.						
SIGNATURE OF TAXPAYER OR PREPARER AND DATE			ADD: PENALTY OF 5% FOR FIRST MONTH OR FRACTION THEREOF AND 1% FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF OF DELINQUENCY	GROSS AMOUNT OF TAX		
				TAX CREDIT FOR INDUSTRIAL EXPANSION		
				ADJUSTED TAX (LINE 1 LESS LINE 2)		
				LESS EXEMPTION 4.16 PER MO., 12.50 PER QTR., 50.00 PER YEAR		
				TOTAL TAX DUE (LINE 3 LESS LINE 4)		
				PENALTY		
				AMOUNT ENCLOSED		

PLEASE BE SURE ALL PREPRINTED INFORMATION IS CORRECT

DO NOT USE THIS SPACE

PLEASE RETURN THIS SECTION WITH YOUR PAYMENT. THANK YOU.

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