



CITY OF CHARLESTON, WV  
OFFICE OF THE CITY COLLECTOR  
P.O. Box 2749, Charleston, WV 25330

## Business and Occupation Tax Instruction Sheet

### WHO IS REQUIRED TO FILE?

All persons who are engaged in business within the **City of Charleston**. You are required to file a return with the **City** even if you maintain no office, place of business or warehouse within the corporate limits but do make **sales or perform services, activities, rentals or contracting within said limits**.

**PLEASE NOTE THAT ALL BUSINESSES, INDIVIDUALS OR CONTRACTORS WHO USUALLY CONDUCT TAXABLE ACTIVITY WITHIN THE CITY OF CHARLESTON, BUT HAVE NO BUSINESS DURING THIS REPORTING PERIOD MUST WRITE "NO BUSINESS CONDUCTED" ON THEIR RETURN AND FILE THIS IN THE NORMAL MANNER.**

### WHEN IS THE RETURN DUE?

This return is due within one month following end of the taxable quarter. Quarterly payments are due in April, July, October and January. **Penalty and interest** will be applied against any return that is postmarked after these months.

### WHAT IS THE INTEREST RATE?

The tax, if not paid when due, shall bear interest at the rate of 8% per annum from the date the return is due.

### WHAT ARE THE PENALTIES?

The penalty shall be 5% for the first month, or fraction thereof, and 1% of the tax for each succeeding month or fraction thereof.

### WHAT IS GROSS INCOME?

Gross income means all income received, without any deductions, from business activities within the **city**. For more specific information in regard to income and exemptions, please contact the **City Collector's Office**. The telephone number is 304-348-8024.

### WHERE SHOULD PAYMENTS BE SENT?

Please make all remittance payments to:

City of Charleston  
City Collector's Office  
P.O. Box 2749  
Charleston, WV 25330



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## **BUSINESS AND OCCUPATION TAX RESPONSIBILITY**

The purpose of this letter is to familiarize anyone involved with construction/contracting activities on a private, individual homeowner project, or those involved in construction projects on a larger scale of their B&O tax responsibility to the City of Charleston.

The Code of the City of Charleston, Article III, Section 6-113, authorizes the city to charge the Business and Occupation tax rate of 2% of the total contracted amount to the contractor or contractors working on a project, whether they are a general contractor or a sub-contractor. This tax is due and payable each quarter unless otherwise specified by the City Collector (Article III, Section 6-121). If any contractor or sub-contractor hired by an individual homeowner/property owner or general contractor does not pay the required Business and Occupation tax, then that individual or company becomes liable for any unpaid B&O tax, which will include penalty and interest.

When considering hiring anyone for contracting purposes, it is advised that you contact this office to see if their name appears on our tax register. You may call this department anytime between 8:00 a.m. and 5:00 p.m. Monday through Friday except for holidays. The telephone number is 304-348-8024.