Town of Sutton
450 4th Street
PO Box 366
Sutton, WV 26601

Phone: (304) 765-5581
Email: Sutton@suttonwv.gov
Website: www.suttonwv.gov

Business and Occupation Tax

Quarterly Return

Reporting period

From: _____ To: _____ Year: _____ Due date: _____

See the quarter schedule and instructions on page 2.

Contact Information

Business Name:	FEIN / TIN:
Name:	Business License #:
Address:	City:
State: Zip Code:	
Email:	
Phone:	

Enter receipts only for this reporting period. Complete every applicable classification.
Tax = Sutton gross receipts x the decimal multiplier below. Do not count receipts twice.

Business Classification	Gross receipts ($)	Rate per $100	Tax Amount ($)
Manufacturing, compounding, or preparing products for sale		$0.30 x 0.003	
Wholesale sales (including distribution)		$0.10 x 0.001	
Retail sales of tangible personal property		$0.50 x 0.005	
Contractors and construction services		$0.30 x 0.003	
Amusements and entertainment businesses		$0.50 x 0.005	
Service (including professional services) And all other businesses		$1.00 x 0.010	
Public utilities (as permitted by law)		$0.50 x 0.005	
Rental or Leasing of real or personal property		$1.00 x 0.010	
Liquor - Retail Sale (Class B/Outlet)		$1.25 x 0.0125	
Liquor - Service & Other Business (Class A/On Premises)		$1.50 x 0.015	

A. Total tax (add tax amounts above)	
B. Approved new-business credit	
C. Tax after credit (A minus B)	
D. Late-payment charges (Town-confirmed amount)	
E. Total payment (C plus D)	

I certify that this return is true and correct to the best of my knowledge.

Signature: _____ Printed name: _____ Date: _____

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Town of Sutton
Quarterly B&O Return | Instructions

1. **Identify the reporting period**
   Use the dates below. The town of Sutton numbers quarters by its July-June fiscal year, not the calendar year.

Town of Sutton Fiscal-year Quarter	Reporting Months	Due Date
Quarter 1	July 1-September 30	October 30
Quarter 2	October 1-December 31	January 30 of the following year
Quarter 3	January 1-March 31	April 30
Quarter 4	April 1-June 30	July 30

   Section 4-203 requires filing and payment within 30 days after the reporting period ends.

2. **Enter your business information**
   Provide your business name, mailing address, Sutton business location, tax identification number, business license number, and contact information.

3. **Report gross receipts for each applicable activity**
   Report only receipts attributable to business conducted within Sutton during the dates listed.
   Gross receipts are before deductions for wages, materials, rent, taxes, or other expenses.
   If you have multiple types of business activity, separate the receipts by classification.
   Do not report the same receipts in more than one row. Leave unused rows blank.
   Use $0 where an applicable activity had no receipts. Keep records supporting your figures.

4. **Calculate the tax**
   For each completed row: gross receipts divided by 100, multiplied by the rate per $100.
   Alternatively, multiply gross receipts by the decimal multiplier printed beneath the rate.
   Example: $20,000 in retail receipts x 0.005 = $100 in B&O tax.
   Round each tax amount to the nearest cent. Add the amounts and enter the total on line A.

5. **Credits and late-payment charges**
   Line B: Enter only a new business credit approved by the Town; attach the calculation.
   The ordinance provides qualifying credits of 75% in Year 1, 50% in Year 2, and 25% in Year 3, subject to eligibility, timely filing, required documentation, and a $300,000 total credit limit.
   Line C: Subtract the approved credit from the total tax.
   Line D: Enter $0 if paid on time. For a late return, contact the Town to confirm charges.
   Section 4-205 states a 5% penalty after the first 30 days past due, plus an additional 1% per month or fraction of a month until paid. The Town should confirm how these apply.

6. **Sign and submit**
   Sign and date the return. Make checks payable to Town of Sutton and mail with this return to the address on page 1. Keep a copy of the return, calculations, and payment for your records.

   Questions about classifications, allocation, eligibility, or deadlines? Call (304) 765-5581.