

**TAX AND LICENSE DIVISION**  
**PO Box 1310 § 515 W Main Street**  
**Bridgeport WV 26330 - 1310**  
**(304) 842-8230 Office § (304) 848-6138 Fax**



## **BUSINESS & OCCUPATION TAX FILING SCHEDULE**

	<b>MONTHS INCLUDED</b>	<b>QUARTER END DATE</b>	<b>DUE DATE</b>
FIRST QUARTER	JAN – FEB – MAR	MARCH 31	APRIL 30
SECOND QUARTER	APR – MAY – JUN	JUNE 30	JULY 31
THRID QUARTER	JUL – AUG – SEP	SEPTEMBER 30	OCTOBER 31
FORUTH QUARTER	OCT – NOV – DEC	DECEMBER 31	JANUARY 31
ANNUAL	JAN – DEC	DECEMBER 31	JANUARY 31

**Note:** Penalty is imposed as a rate of 5% for the first month and an additional 1% for each succeeding month or fraction thereof.

Filing of tax returns is required every quarter as long as a license is maintained in the City of Bridgeport. If there is no gross income to report, file a zero, sign and return form to the Tax and License Division.

## **BUSINESS & OCCUPATION TAX RATES**

<b>BUSINESS CLASSIFCATION</b>	<b>TAX RATE PERCENTAGE</b>	<b>BUSINESS CLASSIFICATION</b>	<b>TAX RATE PERCENTAGE</b>
01 – Manufacturing	N/A	07 – Contracting	2.0
02 – Retail	.4125	09 – Amusement	.4125
03 – Wholesale	.1238	10 – Rental, Royalties or Fee	.825
04 – Electric Power Co (Sales Demand Charges)	3.0	11 – Banking & Financial Institutions	.825
05 – Electric Power Co (Sales and All Others)	4.0	12 – Services & All Others	.825
06 – Natural Gas Companies	3.0	13 – Aircraft Repair & Maintenance	.10