



Town of Eleanor

P.O. Box 185
401 Roosevelt Boulevard
Eleanor, West Virginia 25070

Business and Occupation Tax Instruction Sheet

WHO IS REQUIRED TO FILE?

All persons who are engaged in business within the **Town of Eleanor**. You are required to file a return with the **Town** 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 TOWN OF ELEANOR, 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 **town**. For more specific information in regard to income and exemptions, please contact the **Eleanor Town Hall**. The telephone number is 304-586-2319

WHERE SHOULD PAYMENTS BE SENT?

Please make all remittance payments to:
Town of Eleanor
P.O. Box 185
Eleanor, WV 25070



Town of Eleanor
P.O. Box 185
401 Roosevelt Boulevard
Eleanor, West Virginia 25070

BUSINESS AND OCCUPATION TAX RESPONSIBILITY

The purpose of this letter is to familiarize anyone involved with Service Business or Calling activities on a private, individual homeowner project, or those involved in Service Business or Calling projects on a larger scale of their B&O tax responsibility to the Town of Eleanor.

The Code of the Town of Eleanor, Article 721, Section 721.10, authorizes the town to charge the Business and Occupation tax rate of 1% of the total gross income of each such activity. This tax is due and payable each quarter unless otherwise specified by the Town Recorder (Article 721, Section 721.15). If any Service Business or Calling that is 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 Service Business or Calling purposes, it is advised that you contact this office to see if their name appears on our tax register. You may call the Town Hall anytime between 8:30 a.m. and 4:30 p.m. Monday through Friday except for holidays.

The telephone number is 304-586-2319.