

City of Nitro, West Virginia  
 Business and Occupation (Gross Receipts) Tax  
 Please complete and return this form in detail  
 For Period:

Account:

Period:

<b>If Name or Address has changed, Please enter new address here</b>

Class Code	Business Type	Gross Receipts	Insert Rate	Tax Due (Before credit)

**Note: Taxes are due 30 days from period covered. A penalty of 5% for first month and 1% for each succeeding month or portion thereof of delinquency.**

Date Prepared:	1	Total	
	2	Less Exemptions (\$25 Ann or \$6.25 Qtr)	
Name of Preparer:	3	Penalties	
Signature of Preparer:	4	Total Due:	

**Any Questions please call (304) 755-1083 - Make Checks Payable to City of Nitro, PO Box 308, Nitro WV 25143**

**Code Rate Listing**

Class	Business Type	Rate per \$100	Class	Business Type	Rate per \$100
1	Production Coal	0.80	12	Electric Light and Power Companies (all other sales demand charges) Natural gas companies, Toll Bridges	3.00
2	Sand Gravel or Other Mineral Products	2.40	13	All other public utilities	2.00
3	Natural Gas in Excess of \$11,250	2.40	14	Contracting (Gross Income)	2.00
4	Limestone or Sandstone Quarries/oc Mined	1.20	15	Banking and other financial institutions	1.00
5	Other Natural Resource Products	1.60	16	Amusement	0.40
6	Manufactured or prepared for sales	0.24	17	Services and all other business	0.80
7	Selling Tangible property - Retailers	0.40	18	Rental, Royalties or Fees	0.80
8	Wholesalers (Gross Income)	0.12	19	Restaurant	0.40
9	Street interurban, Electric Railway and Bus Co.	1.00	20	Beautician / Barber	0.80
10	Electric Light and Power - Sales for domestic purpose and commercial lighting	4.00	21	Profession Services	0.80
11	Water Companies	4.00			

**Please make copy for your records, Return this form with payment**