



# TOWN OF CEREDO NEW BUSINESS HANDBOOK

TOWN OF CEREDO  
Business Services  
700 B Street | P.O. Box 691  
Ceredo, WV 25507-0691  
(304) 500-3100 | (304) 908-9670 fax  
[www.ceredovv.gov](http://www.ceredovv.gov)  
[finance@ceredovv.gov](mailto:finance@ceredovv.gov)

# **INTRODUCTION TO THE TOWN OF CEREDO BUSINESS REGISTRATION & BUSINESS & OCCUPATION TAX**

Congratulations on your new business opportunity and your investment in the Town of Ceredo. We hope your venture in our community proves to be prosperous and successful. As a new business, we would like to make you aware of the regulations and requirements for conducting business in our town.

The purpose of this handbook is to provide any perspective for new business applicants on our tax, fee, and licensing requirements. The City Clerk's office is responsible for registering all individuals/firms conducting business in the Town of Ceredo and for collecting all taxes and fees due.

The City Clerk's office is located in Town Hall, which is located at 700 B Street, Ceredo, WV 25507 (Corner of B and Main streets). Our office is open daily, Monday through Friday, 8:00 a.m. to 4:00 p.m., excluding holidays. We are here to assist you with any questions or concerns you may have relating to your taxes, fees, permitting, and licensing requirements and responsibilities.

Again, we wish you great success with your new business endeavor. The Town recognizes the importance of and encourages promoting and expanding new business in our community.

## **STARTING A NEW BUSINESS: WHERE DO I BEGIN?**

The first step in starting a new business in the Town of Ceredo is to obtain a Business Licensing/Registration Application from the City Clerk's office, or online at [www.ceredovv.gov](http://www.ceredovv.gov). Completion of the application is required by all businesses/individuals engaged in business activities within the Town of Ceredo, irrespective of whether or not such persons maintain a permanent place of business in the Town of Ceredo.

After you acquire and complete your application, you may be required to obtain an inspection and approval for occupancy of the premises from the Town of Ceredo. The Clerk's office will instruct you as to these requirements.

A Business License/Registration application requires an annual renewal and fee. Licenses are valid from July 1 to June 30. A renewal application will be sent to each business at least 30 days before the license expiration. Once your application is received and processed, you will be issued an account number, and begin receiving quarterly B&O Tax returns. These returns are due quarterly.

## **BUSINESS & OCCUPATION TAX OVERVIEW**

The Town of Ceredo broadly imposes a Business and Occupation ("B&O) Privilege Tax upon all persons for the act or privilege of engaging in business activities within the Town of Ceredo. The term "business" shall include all activities engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. In determining whether a business is engaged in for "direct or indirect economic gain or benefit", the lack of profit suffered in said activity is not relevant; nor is it material that the business was engaged in without profit as the primary motivation.

B&O Tax is measured by the application of rates against the values of products, gross proceeds of the sale, or gross income of the business, as the case may be. All persons engaging in business activities in the Town of Ceredo are subject to B&O Tax unless specifically exempted by Chapter 7, Article 711, Section 4 of the Code of the Town of Ceredo.

Certain occupations and business activities are classified, and the classifications are significant inasmuch as the tax liability varies because of the different rates established for the types of business activities engaged in by the taxpayer. The business activity usually determines the taxable classification, and where different business activities are conducted, the taxpayer is liable for tax under each taxable classification involved. If you are uncertain as to your business activity or how your business should properly calculate the tax, please contact our office.

## **BUSINESS & OCCUPATION TAX FREQUENTLY ASKED QUESTIONS (FAQ'S)**

### **Q. WHO IS REQUIRED TO FILE?**

**A.** All persons who are engaged in business within the Town of Ceredo are required to file B&O Tax Returns. Persons domiciled outside the town limits who (a) lease tangible personal property to lessees in the municipality, (b) perform construction or installation contracts in the municipality, or (c) render service to others therein, are doing business in the municipality, irrespective of the domicile of such persons, and irrespective of whether or not such persons maintain a permanent place of business in the Town of Ceredo.

In addition, persons domiciled outside the Town of Ceredo who sell or deliver tangible personal property to persons inside the Town limits are doing business in the town, irrespective of the domicile of such persons, and irrespective of whether or not such persons maintain a permanent place of business in the Town of Ceredo.

Persons domiciled in and having a place of business in Ceredo who (a) sell or lease personal property to buyers or lessees outside the municipality, (b) perform construction or installation contracts outside the municipality, (c) render services to others outside the town, are doing business both within and without the town. Whether or not such persons are subject to the B&O Tax depends on the kind of business and the manner in which it is transacted. The following general principles determine tax liability under the municipal B&O Tax.

#### Selling Personal Property:

Gross income or gross proceeds of sales derived from sales within West Virginia, which is not taxed or taxable by any other municipality are included in the measure of Ceredo B&O Tax if the sales are either directed from a town location or if the taxpayer's principal West Virginia offices are located in the Town of Ceredo.

If the taxpayer has only one office location, and this office is located within the Town of Ceredo, and its activities elsewhere in West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by the town.

#### Construction or Installation Contracts in the Town of Ceredo:

When the business involves a construction or installation contract in Ceredo, no deduction from the measure of the tax is permitted, even though the contractor is domiciled outside the Town, and maintains a place of business outside the municipality.

#### Construction or Installation Contracts Outside the Town of Ceredo:

When the business involves a construction or installation contract outside the Town of Ceredo, the tax does not apply to any part of the income derived therefrom, even though the contractor is domiciled in the town, and maintains a place of business therein, which may contribute to the contract performed outside the municipality.

#### Rendering Services:

Gross income or gross proceeds of sales derived from services within West Virginia, which is not taxed or taxable by any other municipality are included in the measure of the Ceredo B&O Tax if the services are either directed from the city location or if the taxpayer's principal West Virginia office is located in the Town of Ceredo.

If the Taxpayer has only one office location, and this office is located within the Town of Ceredo, and its activities elsewhere in West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by the city.

If you are uncertain if your business activity is subject to B&O Tax, please contact our office.

**Q. MY BUSINESS IS ALREADY REGISTERED WITH THE STATE OF WEST VIRGINIA. DO I STILL NEED TO REGISTER WITH THE TOWN OF CEREDO?**

**A.** Yes. The Town of Ceredo is a separate and distinct entity from the State of West Virginia.

**Q. WHAT IS GROSS INCOME?**

**A.** Gross income means the gross receipts of the taxpayer, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties paid in cash or in kind or otherwise, interest or discount paid, or any expense whatsoever.

**Q. WHEN ARE B&O TAX RETURNS DUE?**

**A.** B&O Tax returns are due within one month following the end of the taxable quarter. Quarterly payments are due on or before the last day of April, July, October, and January.

<b>QUARTER</b>	<b>PERIOD</b>	<b>DUE DATE</b>
1 <sup>st</sup> Quarter	January 1 <sup>st</sup> – March 31 <sup>st</sup>	April 30 <sup>th</sup>
2 <sup>nd</sup> Quarter	April 1 <sup>st</sup> – June 30 <sup>th</sup>	July 31 <sup>st</sup>
3 <sup>rd</sup> Quarter	July 1 <sup>st</sup> – September 30 <sup>th</sup>	October 31 <sup>st</sup>
4 <sup>th</sup> Quarter	October 1 <sup>st</sup> – December 31 <sup>st</sup>	January 31 <sup>st</sup>

Returns received after the due date will be assessed penalty and interest due. An invoice for penalty & interest will be mailed to you. **POSTMARKS ARE NOT ACCEPTED!**

**Q. WHAT ARE THE TAX RATES?**

A. The tax rate depends on the classification of your business activity. See tax table below:

	<b>CLASSIFICATION</b>	<b>RATE MULTIPLIER</b>
1.	Value of Production of Natural Gas	.01
2.	Natural Gas in Excess of \$5,000	.06
3.	Limestone or Sandstone Quarried or Mined	.015
4.	Manufacturers	.03
5.	Retailers, Restaurants, & Others	.005
6.	Wholesalers	.0015
7.	Electric Power / Water Co. (Sales & Demand Charges for Domestic Purposes)	.04
8.	Electric Power (All Other Sales & Demand Chares); Natural Gas Companies	.03
9.	All Other Public Utilities	.02
10.	Contractors (Total Labor & Materials)	.02
11.	Amusement	.005
12.	Service & All Other Businesses	.01
13.	Rents and Royalties	.01
14.	Small / Industrial Loan Businesses	.01
15.	Banking & Financial Businesses	.01

**Q. WHAT ARE THE PENALTY & INTEREST RATES?**

A. The tax, if not paid when due, shall bear interest at the rate of 8% per annum from the date the return is due. The penalty shall be 5% for the first month or fraction thereof, and 1% of the tax for each succeeding month or fraction thereof.

**Q. CAN I PAY MY B&O TAX ANNUALLY?**

A. If your total tax liability to the Town of Ceredo is less than \$200/year, you can request an annual filing status. **THIS REQUEST MUST BE MADE IN WRITING AND IS NOT GUARANTEED.**

**Q. CAN I USE MY CREDIT OR DEBIT CARD TO PAY THE TAX?**

A. Yes. Business & Occupation Tax payments can be made online at: [www.ceredowv.gov](http://www.ceredowv.gov).

**Q. CAN I FILE MY RETURN ELECTRONICALLY?**

A. Yes. You can file your return online and make your payment at [www.ceredowv.gov](http://www.ceredowv.gov).

**Q. CAN ZERO (\$0) RETURNS BE FILED ONLINE?**

A. No, at this time, zero-dollar returns must be mailed, faxed, emailed, or hand-delivered to our office. We are currently working on the ability to file zero-dollar returns online.

**Q. WHAT IF I OVERPAID THE TAX, CAN I RECEIVE A REFUND?**

**A.** Yes, Any taxpayer claiming to have overpaid any tax, interest, or penalty shall file a claim in writing to the Finance Director within one year after the due date of the return or within one year from the date the tax was paid.

**Q. WHAT IF I UNDERPAY OR FAIL TO PAY THE TAX?**

**A.** If you underpay or fail to pay the tax, the Finance Director, at any time, will issue an assessment. Upon receiving an assessment, you have thirty (30) days to (1) remit the assessment balance due, or (2) contest the assessment and file a Petition for Reassessment, either in person or via certified mail. If you fail to comply with either (1) or (2) above, the assessment will become final and conclusive, and a lien will be filed against you.

**Q. HOW DO I CONTEST AN ASSESSMENT?**

**A.** To contest an assessment, you must file a Petition for Reassessment with the Finance Director, either in person or by certified mail within 30 days from the date of the assessment. Upon receipt of a timely filed petition, the Finance Director will schedule an administrative hearing within 90 days of the filing of the Petition for Reassessment and provide the taxpayer with written notice of the date, time, and location of the hearing. The hearing will be informal and conducted in an impartial manner by the Mayor, or a hearing examiner designated by the Finance Director. The burden of proof shall be upon the taxpayer to show the assessment is incorrect and contrary to law, in whole, or in part.

**\*\*\*\*\* 5 IMPORTANT THINGS TO REMEMBER \*\*\*\*\***

- 1. B&O Returns must be filed every Quarter.**
- 2. B&O Returns may be filed and paid online.**
- 3. ZERO (\$0) RETURNS CAN NOT BE FILED ONLINE AT THIS TIME.**
- 4. Your BUSINESS LICENSE MUST BE RENEWED by JUNE 30<sup>TH</sup> of each year.**
- 5. If you cease the operation of your business: YOU ARE REQUIRED TO SEND WRITTEN NOTIFICATION TO THE TOWN by postal mail or email stating the date the business ceased and request closure of your account.**





## **Business License Application**

In order to conduct business in the Town of Ceredo you must obtain a Municipal Business License. Any entity that requires a West Virginia Business Registration Certificate must get a Municipal Business License. The application may be obtained online at [www.ceredowv.gov](http://www.ceredowv.gov), contact the Finance Division at the address listed above, or in person at City Hall, Room 102, 700 B Street.

A business license is valid for one year starting from July 1 and ending June 30. A business license renewal will be sent out around the first of June each year. All business licenses expire on June 30 of each year. Business license fees are not prorated.

### **Below is a list of general information regarding the application process:**

- All applicants must have a valid West Virginia Business Registration Certificate prior to obtaining a Town of Ceredo Business License.
  - The WV State Tax Department is located at 1124 Smith Street, Charleston, WV 25301, phone (304) 558-3333, or online at [www.business4wv.com](http://www.business4wv.com).
  - For more information about the WV Business Registration visit: <https://tax.wv.gov/business/businessregistration>
- The fee for the General Business License is \$20.00.
  - There are several exceptions to the fee. Please refer to the application for proper fee.
- **Contractors and Subcontractors:** For faster processing, contractors and subcontractors will need to provide a copy of the WV Business Registration Certificate, WV State Contractor's License (if applicable), and Certificate of General Liability Insurance with the Town of Ceredo listed as the certificate holder.
- **Rental:** Any person(s) who furnishes a real property for lease or rent for any purpose is required to obtain a Business License.
- A **Business and Occupation Tax Return** will be mailed quarterly once the business license has been obtained.





TOWN OF CEREDO  
 Finance Department  
 P.O. Box 691 | Ceredo, WV 25507  
 (681) 500-3100  
 finance@ceredowv.gov

**Business License Application**

**ATTENTION:** In order to conduct business in the Town of Ceredo you must obtain a Municipal Business License. Please complete all sections to expedite the application process. All applicants must submit a valid **West Virginia Business Registration Certificate** with the business license application.

<i>Office Use Only</i>
<b>License Number:</b> _____

Business Data	
Business Name: _____	
Business Federal Tax ID No.: _____	SS No. (If no Federal Tax ID No): _____
Business Owner's Name: _____	Beginning Date of Business in Ceredo: _____
Business Phone No.: _____	<b>WV State Tax Department</b> Business Registration Acct. No: _____
Business Location: _____	
<b>Mailing Address</b> (if different than business location): _____	
Inside City Limits: <input type="checkbox"/> Yes <input type="checkbox"/> No	Contact Person for Tax & License Purposes: _____
Payroll Service Provider: Yes <input type="checkbox"/> No <input type="checkbox"/>	Contact Phone No./Ext.: _____
Name of Payroll Service Provider: _____	Contact Email: _____
<b>No. of Employees working inside city limits (include business owner):</b> _____	
Give a brief description of your business activity within city limits: _____	

BUSINESS LICENSE CATEGORY & FEES – PLEASE SELECT APPROPRIATE CATEGORY			
	General Business License	\$20	
	Property Rentals (Commercial & Residential)	\$20	
	Hawker/Peddler	\$20	
	Itinerant Vendor	\$500	
	Real Estate Broker	\$25	
	Real Estate Agent	\$10	
	Contractor (WV Contractor's License Required)	\$90	
	Trailer Court	\$150	
	Chiropractors	\$25	
	Dentist	\$25	
	Embalmers / Funeral Directors	\$20	
	Funeral Establishments / Crematories	\$75	
<b>CONTRACTORS MUST ATTACH A COPY OF THEIR WV CONTRACTORS LICENSE AND CERTIFICATE OF GENERAL LIABILITY INSURANCE WITH THE TOWN OF CEREDO LISTED AS A CERTIFICATE HOLDER</b>			
	Insurance Company		\$25
	Insurance Company Agent (Per Agent)		\$10
<b>LIQUOR RETAIL OUTLET</b>			
	Class A Store – Liquor License		\$1,120
	Class B Store – Liquor License		\$1,120
<b>PRIVATE CLUB</b>			
	Less than 1,000 Members		\$650
	More than 1,000 Members		\$1,300
	Fraternal, Veterans, or Non-Profit Club		\$500
<b>BEER</b>			
	Brewery		\$500
	Distributor		\$250
	Dispenser or Club		\$120
	Cold Package Carry-Out		\$120
	Warm Package Carry-Out		\$35
<b>**ATTACH COPY OF WV ABC LICENSE**</b>			

Type of Business Structure							
<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation	<input type="checkbox"/> LLC/PLLC	<input type="checkbox"/> LP	<input type="checkbox"/> LLP	<input type="checkbox"/> Trust	<input type="checkbox"/> Nonprofit

Business Activity Classification (Check all that apply)				
<i>Proper classification of your business functions determines the correct Business and Occupation tax rate(s).</i>				
<input type="checkbox"/> Amusement	<input type="checkbox"/> Contracting	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Small Loans	<input type="checkbox"/> Utilities
<input type="checkbox"/> Banking	<input type="checkbox"/> Rental	<input type="checkbox"/> Service	<input type="checkbox"/> Retail, Restaurant	<input type="checkbox"/> Wholesale

*Real Estate Rental Business Only* (Attach additional sheet, if necessary)					
Property Address	No. of Units	Tenant		Check One That Applies	
		Business	Residential	City Refuse	Dumpster*
<i>Example: 700 B Street</i>	4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Owner/Agent Contact Information		
Home Address: _____		
Phone: (Mobile) _____	(Home) _____	
Print Name: _____	Applicant Signature: _____	Date: _____

Payments				
<input type="checkbox"/> Cash	<input type="checkbox"/> Check No. _____	<input type="checkbox"/> Credit Card <small>A Fee of \$1 + 2.2% will be added to total</small>		
TYPE OF CREDIT CARD:	VISA	MASTERCARD	DISCOVER	AMEX
CARD NUMBER:			EXP. DATE:	
SIGNATURE:			CVV:	
CARD BILLING ADDRESS:				
<i>Make checks payable to Town of Ceredo</i>			SHOW AMOUNT PAID HERE: \$	

**Please note:** A Business and Occupation Tax Return will be mailed quarterly once the business license has been obtained.

OFFICE USE ONLY (Business Setup Checklist)
<input type="checkbox"/> Certificate of Occupancy
<input type="checkbox"/> Home Occupation
<input type="checkbox"/> B&O
<input type="checkbox"/> CSF
<input type="checkbox"/> Hotel/Motel
<input type="checkbox"/> Amusement
<input type="checkbox"/> WVBRC
Completed By: _____
Date Issued: _____



## CEREDO POLICE DEPARTMENT

### 24 HOUR EMERGENCY CONTACT INFORMATION

If your business has a physical location within the Town of Ceredo, you must provide a local contact who can be reached at any time such as a general manager or other "key holder".

While this information is rarely used, in the event of an after-hours emergency, the utility company and or police department must have access to a local contact who can be reached.

Company Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Title/Position: \_\_\_\_\_

Local Address: \_\_\_\_\_

Direct Phone (cell): \_\_\_\_\_

In the event of a change in information, please contact the licensing department at (681) 500-3100 or email [licensing@ceredovv.gov](mailto:licensing@ceredovv.gov).

Thank you,

A handwritten signature in cursive script that reads "Anthony Poston".

Anthony Poston  
Chief of Police

\*Please return this form with your application



**SAMPLE**

**WEST VIRGINIA  
STATE TAX DEPARTMENT  
BUSINESS REGISTRATION  
CERTIFICATE**

ISSUED TO:  
**SAMPLE WV COMPANY  
1234 ANY STREET  
CEREDO, WV 25507**

**BUSINESS REGISTRATION ACCOUNT NUMBER: 1234-5678**

This certificate is issued on: **01/01/2020**

This certificate is issued by  
the West Virginia State Tax Commissioner  
in accordance with Chapter 11, Article 12, of the West Virginia Code

The person or organization identified on this certificate is registered  
to conduct business in the State of West Virginia at the location above.

**This certificate is not transferrable and must be displayed at the location for which issued**

This certificate shall be permanent until cessation of the business for which the certificate of registration was granted or until it is suspended, revoked or cancelled by the Tax Commissioner.

Change in name or change of location shall be considered a cessation of the business and a new certificate shall be required.

TRAVELING/STREET VENDORS: Must carry a copy of this certificate in every vehicle operated by them.  
CONTRACTORS, DRILLING OPERATORS, TIMBER/LOGGING OPERATIONS: Must have a copy of this certificate displayed at every job site within West Virginia.

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***THIS FORM MUST ACCOMPANY ALL  
LICENSE APPLICATIONS.***







TOWN OF CEREDO  
 Finance Department  
 P.O. Box 691 | Ceredo, WV 25507  
 (681) 500-3100  
 finance@ceredowv.gov

## Business and Occupation Tax Return

Business Location:  
 Business Name:

Filing Period Dates:

Business Name and Mailing Address:

File Date:  
 Due Date:  
 License Number:

### COMPUTATION OF BUSINESS & OCCUPATION TAX (SEE REVERSE SIDE FOR INSTRUCTIONS)

Code	Business Classifications	Gross Sales Amount	Rate Multiplier	Tax Due
1	Value of Production of Natural Resources (1%)		.01	
2	Natural Gas in Excess of \$5,000.00 (6%)		.06	
3	Limestone or Sandstone Quarried or Mined (0.15%)		.015	
4	Manufacturers (3%)		.03	
5	Retailers, Restaurants, and Others (.05%)		.005	
6	Wholesalers (0.15%)		.0015	
7	Electric Power Companies (sales and demand charges domestic purposes); Water Companies (4%)		.04	
8	Electric Power Companies (all other sales and demand charges); Natural Gas Companies (3%)		.03	
9	All Other Public Utilities (2%)		.02	
10	Contractors (total labor and materials) (2%) <i>Complete Schedule C</i>		.02	
11	Amusement (0.5%)		.005	
12	Service and All Other Business (1%)		.01	
13	Rents and Royalties (1%) <i>Complete Schedule A</i>		.01	
14	Small Loans and Industrial Loan Business (1%)		.01	
15	Banking and Other Financial Businesses (1%)		.01	
<b>TOTAL TAX DUE</b>				
<b>INTEREST:</b> 8% per annum from due date until return paid.				
<b>PENALTIES:</b> For late filing, ADD 5% of Tax Due ONE MONTH after quarter ending dates, plus 1.5% for each succeeding month or fraction thereof, not to exceed a maximum of 25%.				
<b>TOTAL TAX DUE AND PAYABLE</b>				

I declare under penalties of perjury, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief, is a true, correct, and complete return.

Prepared by (please print):	Signature:	Federal Tax ID Number:
Date:	Phone:                      Ext.	Email:

**SCHEDULE A – RENTAL PROPERTY**

(Attach an additional sheet if necessary.)

Property Address	No. of Units	Tenant Type:		Gross Rent
		Commercial/Residential		
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
		<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	
<b>Total Gross Rent</b>				

Carry total to Gross Sales Amount (Code 13) on front of return

**SCHEDULE C – CONTRACTING BUSINESS**

(Attach an additional sheet if necessary.)

Project Name	Location	Check If Job Is Completed	Gross Income
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	
<b>Total Gross Income This Period</b>			

Carry total to Gross Sales Amount (Code 10) on front of return

**Payments**

<input type="checkbox"/> Cash	<input type="checkbox"/> Check No. _____	<input type="checkbox"/> Credit Card <i>A fee if \$1 + 2.2% will be added</i>
<b>Credit Card Payments (Check One):</b> Visa    MasterCard    Discover    American Express		
CARD NUMBER:		EXP. DATE:
SIGNATURE:		CVV:
<i>Make checks payable to Town of Ceredo</i>		<b>SHOW AMOUNT PAID HERE: \$</b>

**Instructions**

- Determine your Business Classification(s) and corresponding rate(s) from the table in front of the return.
- Determine your B&O total gross sales amount for each of the classifications and enter it in the appropriate box.
  - Gross sales is the total revenue received before any deductions or allowances.
  - Gross sales should not include Federal or State Excise and Sales Taxes.
- Determine your taxes due by multiplying the gross sales amount by the rate multiplier. Example: \$10,000 in service gross sales multiplied by the rate multiplier of .005 (.5%) equals a B&O tax due of \$50.00.
- To avoid delinquent notices and tax assessments, indicate on the return if no reportable activity (\$0.00 gross sales) occurred during the filing period and return by the due date.
- Sign the return.
- If your name and/or address printed on the form is incorrect, please mark through the incorrect information and write the correct information
- DUE DATE:** All returns are due 30 days after the end of the applicable filing period.  
**QUARTER END DATES:** March 31, June 30, September 30 and December 31.
- If your return is received after the due date, you will be sent a letter for penalties and interest due.
- Mail payments to: B & O Tax Return, Town of Ceredo, P.O. Box 691, Ceredo, WV 25507. Pay in person: 700 B Street, Ceredo, WV 25507.
- If you have any questions, please contact a Finance Representative at (681) 500-3100 or email [finance@ceredovv.gov](mailto:finance@ceredovv.gov).
- If you are paying by credit card, an additional fee of \$1 + 2.2% of the total tax due will be added and will appear as a separate charge on your statement. If you have any questions about this fee, please contact our office.

**Our office is open Monday through Friday from 8:00 a.m. to 4:00 p.m., except holidays.**