



TAX AND LICENSE DIVISION
PO BOX 1310 • 515 W MAIN STREET
BRIDGEPORT WV 26330-1310
(304) 842-8253 • (304) 842-8230
(304) 848-6138 FAX

BUSINESS & OCCUPATION TAX FILING SCHEDULE

	MONTHS INCLUDED	QUARTER END DATE	DUE DATE
FIRST QUARTER	JAN THROUGH MAR	MARCH 31 ST	APRIL 30 TH
SECOND QUARTER	APR THROUGH JUN	JUNE 30 TH	JULY 30 TH
THIRD QUARTER	JUL THROUGH SEP	SEPTEMBER 30 TH	OCTOBER 30 TH
FOURTH QUARTER	OCT THROUGH DEC	DECEMBER 31 ST	JANUARY 30 TH
ANNUAL	JAN THROUGH DEC	DECEMBER 31 ST	JANUARY 30 TH

NOTE: Penalty is imposed at a rate of 5% for the first month and an additional 1% for each succeeding month.

Filing of tax returns is required every quarter as long as 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

BUSINESS CLASSIFICATION	TAX RATE PERCENTAGE	BUSINESS CLASSIFICATION	TAX RATE PERCENTAGE
02 – Retail	0.4125% or .004125	09 – Amusement	0.4125% or .004125
03 – Wholesale	0.1238% or .001238	10 – Rental, Royalties or Fee	0.825% or .00825
04 – Electric Power Co. (Sales Demand Charge)	3.0% or .03	11 – Banking & Financial Institutions	0.825% or .00825
05 – Electric Power Co. (Sales and All Others)	4.0% or .04	12 – Services & All Others	0.825% or .00825
06 – Natural Gas Companies	3.0% or .03	13 – Aircraft Repair & Maintenance	0.10% or .0010
07 – Contracting	2.0% or .02		