

# BOT-301

## Annual Business & Occupation Tax Return for Utilities Instructions

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**Filing Period:** Enter the beginning and end date, including month, day, and year for the taxable year being filed.

**Due Date:** Enter the date the annual return is required to be filed.

**Person to Contact Concerning This Return:** Enter the name, phone number, and email address of the person you will to be notified if there are questions regarding this return.

**Enter the Approved Annual Return Extended Due Date:** Enter the month, day, and year of the approved extension date.

**Step 1:**

Enter the gross income for each code on the appropriate line (1D – 3D; Column 2).

**Step 2:**

Complete the Exemption Section of page 2. Enter the exemption amount from page 2 on the appropriate lines (1D–3D; Column 3).

**Step 3:**

Enter the total of Column 2 minus Column 3 in Column 4 for each line (1D–3D).

**Step 4:**

Enter the total of Column 4 multiplied by Column 5 in Column 6.

**Line 1** Add Column 6, Lines 1D–3D, together and enter the total.

**Line 2** Enter the credit allowed on the PSC Certification letter (Note: The PSC Certification letter must be attached to receive the credit).

**Line 3** Enter the total of Line 1 minus Line 2.

**Line 4** Enter the exemption amount, based on the period actually engaged in business (Example: \$500 per year; \$41.67 per month; or \$1.37 per day).

**Line 5** Enter the total of Line 3 minus Line 4.

**Line 6** Enter the total estimated payments made for the filing period.

**Line 7** Enter the total of Line 5 minus Line 6.

**Lines 8-10** Internal use only.

**Line 11** Enter the total from Line 7.

**Line 12** Enter the total of Line 6 minus Line 5.

**Line 13** Enter the amount from Line 12 that is to be credited to next year's tax.

**Line 14** Enter the total of Line 12 minus Line 13. This is the amount to be refunded.

**SIGN AND DATE THE RETURN.**

Mail Return to:  
West Virginia State Tax Department  
Tax Account Administration Division  
PO Box 425  
Charleston, WV 25322