

STATE OF WEST VIRGINIA
State Tax Department, Tax Account Administration Div
P.O. Box 425
Charleston, WV 25322-0425



Name _____

Address _____

Account #: _____

City _____ State _____ Zip _____

WV/BOT-301
 r1L323 v.1-Web

ANNUAL BUSINESS & OCCUPATION TAX RETURN FOR UTILITIES

Filing Period:	thru		Due Date:									
Check if:	CONSOLIDATED <input type="checkbox"/>	SEPARATE <input type="checkbox"/>	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>								
Person to contact concerning this return:	Name:	Phone:	E-mail:									
Enter Approved Annual Return Extended Due Date:			<table border="1"> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>		M	M	D	D	Y	Y	Y	Y
M	M	D	D	Y	Y	Y	Y					
LINE	COLUMN 1 BUSINESS CLASSIFICATION	COLUMN 2 GROSS INCOME	COLUMN 3 EXEMPTIONS (PAGE 2)	COLUMN 4 TAXABLE INCOME	COL 5 RATE	COLUMN 6 TAX DUE						
1D	Water Companies	.	.	.	4.40	.						
2D	Natural Gas Companies / Toll Bridges	.	.	.	4.29	.						
3D	Other Public Service/Utility Business	.	.	.	2.86	.						

1. Total Gross Tax (Sum of Column 6 above)	.
2. Low Income Utility Credit (Attach Certification Received from PSC)	.
3. Adjusted Tax (Line 1 minus Line 2)	.
4. Less exemption of \$500.00/year, \$41.67/month, or \$1.37/day not to exceed \$500.00	.
5. Net Amount of Tax (Line 3 minus Line 4)	.
6. Total Estimated Payments Made for the Period Covered by this Return	.
7. Balance of Tax Due (Line 5 minus Line 6)	.
8. Non-waivable Interest	FOR INTERNAL USE ONLY
9. Additions to Tax	
10. Penalty for Underpayment of Estimated Tax	
11. Total Tax Due (From Line 7)	.
12. Overpayment Amount (Line 6 minus Line 5)	.
13. Amount of Line 12 to be Credited to Next Year's Tax	.
14. Amount of Line 12 to be Refunded (Line 12 minus Line 13)	.

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
 Tax Account Administration Div
 P.O. Box 425, Charleston, WV 25322-0425
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297
 For more information visit our web site at: www.tax.wv.gov
 File online at <https://mytaxes.wvtax.gov>



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EXEMPTIONS

LINE CODE	EXEMPTIONS	DESCRIPTION

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements), and to the best of my knowledge and belief it is true and complete.

(Signature of Taxpayer) (Name of Taxpayer - Type or Print) (Title) (Date)

(Person to Contact Concerning this Return) (Telephone Number/E-mail)

(Signature of preparer other than taxpayer) (Address) (Date)

Please answer all questions:

1. If you purchased this business in the past twelve (12) months, give the previous owners full name and address:

2. During the period covered by this return, did you:

a. Cease Business? _____ Sell or otherwise dispose of your business? _____ Exact Date _____

b. If business was sold, give exact name and address of new owner _____

3. Address where your records are located _____

4. Principal place of business in West Virginia _____

5. Nature of business conducted. (Describe in Detail) _____

6. Give name and account number of any additional business(es) operated in West Virginia by the reporting taxpayer
