

**CITY COLLECTOR OF THE CITY OF CHARLESTON
ANNUAL FILING OF BUSINESS AND OCCUPATION TAXES
ADMINISTRATIVE REGULATIONS**

§ 1 Purpose and Effect.

These administrative regulations and the forms referenced herein are promulgated by the City Collector of the City of Charleston pursuant to § 110-145 of Article II, Chapter 110 of the Code of the City of Charleston, all relating to obtaining consent from the City Collector to pay business and occupation (“B&O”) taxes on an annual basis. Unless the context otherwise requires, capitalized terms in these regulations shall have the same meaning as ascribed to those terms in Article II, Chapter 110 of the Code of the City of Charleston (the “Code”).

§ 2 Request for Annual Filing.

When the total B&O tax for any person does not exceed the sum of \$2,500.00 in any year, the taxpayer may request authorization to file B&O taxes on an annual basis. The request to file annually must be made in writing to the City Collector. The taxpayer should include with its request any statements and documentation of expected gross receipts and B&O tax liability. All requests for the current calendar year should occur no later than January 31.

§ 3 Consent to File B&O Annually.

- (a) If the taxpayer has an active B&O account with the City of Charleston, it must be in good standing to be approved for annual filing.
- (b) Annual filing will not be approved for any taxpayer that has remitted late or failed to file B&O taxes and/or city fees within the past three (3) years. The City Collector may use its discretion when reviewing the taxpayer’s entire account and filing history.
- (c) If the taxpayer has an active B&O account with the City of Charleston, the B&O tax amount reported should not exceed \$2,500.00 annually in the past three (3) years. A taxpayer may produce evidence and/or a statement as to why its future B&O tax liability is expected to be less than \$2,500 annually.
- (d) For taxpayers registering a new B&O account, the taxpayer must provide a statement and additional documentation as needed to demonstrate the taxpayer’s expected gross receipts and B&O tax liability for the upcoming year. The City Collector may also refer to other comparable businesses to determine the taxpayer’s potential B&O tax liability.

- (e) For all requests, the City Collector shall consider past experience with the taxpayer, past practices of the taxpayer, the financial condition of the taxpayer, and the size of any contracts when approving or denying a taxpayer's request to file annually.

§ 4 Notification of Approval or Denial; Revocation of Approval.

The City Collector shall notify the taxpayer of its approval or denial in writing within thirty (30) days of determining if the taxpayer is authorized to remit annually, but in no event, later than ninety (90) days from the date of the initial request. The taxpayer is required to continue filing any taxes and fees due during this time period. Failure to do so could result in denying the request to file annually in addition to penalties and interest imposed for the late filings.

At any time, the City Collector may revoke its authorization of the taxpayer filing annually. If approval is revoked, the City Collector must notify the taxpayer in writing as soon as practical and provide specific instructions to the taxpayer regarding future tax filing requirements.

§ 5 Annual Request

- (a) After the initial request, taxpayers with a B&O tax liability greater than \$200.00 must continue to request approval from the City Collector to annually file B&O taxes each calendar year. Each annual request must comply with these regulations. If the taxpayer does not request to file annually by January 31 of the year in which it is seeking approval, the taxpayer is required to file quarterly for that calendar year.
- (b) Taxpayers with a B&O tax liability less than or equal to \$200.00 are not required to request annually unless notified by the City Collector or if the taxpayer expects its B&O tax liability to exceed \$200.00 for the upcoming year. If the taxpayer is required to request annually, the taxpayer must comply in accordance with these regulations.

§ 6 Reporting Period; Due Date.

If a taxpayer receives approval to file B&O Taxes annually, each calendar year shall constitute a separate reporting period. All gross receipts earned during the calendar year shall be reported and the corresponding B&O Taxes remitted to the City Collector before the expiration of one month from the end of the calendar year.

§ 7 Taxpayer's Responsibility.

For all taxpayers filing annually, it is the taxpayer's responsibility to immediately notify the City Collector if its expected B&O tax liability is exceeding the amount identified in Section 110-145 of the Code.

§ 8 Privacy Act Statement.

Disclosure of a Social Security Number (SSN) to the City of Charleston is voluntary. If you do not wish to disclose your SSN, you may provide an alternative identification number. The City of Charleston solicits this information pursuant to West Virginia Code § 8-13-13 and the Charleston City Code. The City of Charleston will not disclose your SSN or any other personal information you provide to any other entity or party. The City of Charleston requests this information to facilitate the verification of withholding and payment of service fees.

§ 9 Confidentiality.

All taxpayer records received by the city are considered to be confidential records.

If the Code and these administrative regulations do not answer your questions, please submit your questions in writing to the City Collector at the following address: email citycollector@cityofcharleston.org or U.S. mail: City Collector 915 Quarrier Street Charleston, WV 25301.