



**CITY OF CHARLESTON, WV
 AMUSEMENT & ADMISSIONS TAX RETURN
 915 Quarrier Street, Suite 4
 Charleston, WV 25301
 Phone: (304) 348-8024 Fax: (304) 347-1810**

Taxpayer Name: _____

Account Number: _____

Month/Year: _____

	Type 1	Type 2	Type 3	Type 4	Type 5
1. Number of Tickets Sold					
2. Price Per Ticket: (Do Not Include Sales Tax)					
3. Amusement Tax Rate: (two percent (2%))	0.02	0.02	0.02	0.02	0.02
4. Amusement Tax: (Line 1 "times" Line 2 "times" Line 3)					
5. Total Amusement Tax Due: (The "sum" of Line 3 for each Ticket Type)					
6. Penalty : (6% the first month plus 1% each additional month)					
7. Total Due: (Line 5 "plus" Line 6)					

Name and Title of Preparer

Signature of Preparer Date

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true accurate and complete

Phone Number of Preparer

Regulations and Instructions

There is hereby levied and shall be collected an amusement or admissions tax of two percent (2%) on the sale of each ticket to any public amusement or entertainment conducted within the corporate limits of the City of Charleston. Said tax is to be levied upon the purchaser and added to the price of the ticket and is to be collected by the seller. The tax levied shall be due and payable in monthly installments on or before the 15th day of the next succeeding month in which the tax accrued. A seller who fails to file his return and remit the tax by the due date shall, in addition to all other penalties, pay a penalty of six percent (6%) of the amount of tax due for the first month of delinquency or fraction thereof plus one percent (1%) for each additional month of delinquency or fraction thereof.

List the total number of tickets sold and price per ticket for **each ticket type** on Lines 1 and 2. Calculate the Amusement Tax for **each ticket type** by taking the number of tickets sold for **each ticket type** (Line 1) "times" the price per ticket (Line 2) "times" two percent (2%), and enter this amount for **each ticket type** on Line 4. Calculate the total amusement tax due by "adding" the the calculated amusement tax for **each ticket type** (Line 4), and enter this amount on Line 5. Calculate any penalty due and enter this amount on Line 6. "Add" Lines 5 and 6, and enter the total amount due on Line 7. Enter the name, title and phone number of the prepare, sign and date the return. Mail the return and check made payable to the City of Charleston for the total amount due to the City Collector's Office at the address above.

For Office Use Only