

# **BOT-300**

## **West Virginia Business and Occupation Tax Estimate for Public Service or Utility Business Instructions**

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**Follow these instructions in order to complete the West Virginia Business and Occupation Tax Estimate for Public Service or Utility Business.**

### **STEP 1:**

Enter the Taxable Amount for each Rate Code on the appropriate lines (1D thru 3D).

### **STEP 2:**

Multiply the Taxable Amount Column by the Tax Rate. Enter the total for each Rate Code on the Tax Due Before Credits Column.

**Line 1:** Add Lines 1D through 3D in the column Tax Due Before Credits and enter total.

**Line 2:** Enter any Investment Credits.

**Line 3:** Adjusted Tax – Line 1 minus Line 2.

**Line 4:** Enter the monthly or quarterly exemption (41.67 monthly or 125.00 quarterly).

**Line 5:** Total Tax – Line 3 minus Line 4.

For more information visit our website at: [tax.wv.gov](http://tax.wv.gov).

File online at <https://mytaxes.gov>.