

## BUSINESS & OCCUPATION TAX FILING SCHEDULE

	MONTHS INCLUDED	QUARTER END DATE	DUE DATE
FIRST QUARTER	JAN, FEB, MARCH	MARCH 31	<b>APRIL 30</b>
SECOND QUARTER	APRIL, MAY, JUNE	JUNE 30	<b>JULY 31</b>
THIRD QUARTER	JULY, AUG, SEPT	SEPT 30	<b>OCTOBER 31</b>
FOURTH QUARTER	OCT, NOV, DEC	DECEMBER 31	<b>JANUARY 31</b>
ANNUAL	JAN – DEC	DECEMBER 31	<b>JANUARY 31</b>

**Note:** Penalty is imposed at a rate of 5% for the first month and an additional 1% for each succeeding month or fraction thereof.

Filing of tax returns is required every quarter as long as a license is maintained in the City of Bridgeport. If there is no gross income to report-file a zero, sign and return form to the Tax and License Division.

## BUSINESS & OCCUPATION TAX RATES

BUSINESS CLASSIFICATION	TAX RATE PERCENTAGE	BUSINESS CLASSIFICATION	TAX RATE PERCENTAGE
01- MANUFACTURING	<b>.18</b>	07- CONTRACTING	<b>2.0</b>
02- RETAIL	<b>.4125</b>	09- AMUSEMENT	<b>.4125</b>
03- WHOLESALE	<b>.1238</b>	10- RENTAL, ROYALTIES OR FEE	<b>.825</b>
04- ELECTRIC POWER CO (SALES DEMAND CHARGES)	<b>4.0</b>	11- BANKING AND FINANCIAL INSTITUTIONS	<b>.825</b>
05- ELECTRIC POWER CO (SALES AND ALL OTHERS)	<b>4.0</b>	12- SERVICES AND ALL OTHER	<b>.825</b>
06- NATURAL GAS COMPANIES	<b>3.0</b>	13- AIRCRAFT REPAIR & MAINTENANCE	<b>.10</b>