

Business and Occupation Tax: This return is to be forwarded to the Tax Department, City of Martinsburg, PO Box 828 Martinsburg, WV 25402.
 ALL persons doing business shall file returns.



THE City OF
Martinsburg

Tax Department
 232 N. Queen Street
 Martinsburg, WV 25401

Quarterly Return—Business and Occupation (Gross Receipts) Tax

Name and Address of Taxpayer:

Quarter Ending _____

Character of business:

Individual__ Corporation__

Partnership__ Association__ Trust__

It is required that this form be returned even when there is nothing to report, stating so on the same. Please complete and return promptly. This return, with payment for taxes due, **must** be received within 30 days from end of quarter covered thereby to avoid penalties and additional interest (calculated as a percentage of tax due).

Did you sell or otherwise dispose of your property or cease business operations during the period covered by this return? _____ When _____ If business was sold, to whom _____

| | Gross Receipts | Rate Per \$100 | Amount of Tax Due |
|---|----------------|----------------|-------------------|
| Gross Receipts Value—Manufactured Products | | .30 | |
| Gross Receipts | | | |
| Retailers and Others | | .45 | |
| Wholesalers and Jobbers | | .135 | |
| Gross Receipts | | 1.00 | |
| Public Utilities, Street, Interurban and Electric Railways | | | |
| Electric Light and Power Companies (Domestic and Commercial Use) | | 4.00 | |
| Electric Light and Power Companies (other use) | | 3.00 | |
| Natural Gas Companies | | 3.00 | |
| All Other Public Utility | | 2.00 | |
| Gross Receipts—Contracting Business | | 2.00 | |
| Gross Receipts—Loan Companies | | 1.00 | |
| Gross Receipts—Amusements Business | | 0.00 | |
| Gross Receipts—Service Business or Calling | | 1.00 | |
| Gross Receipts—Rents, Royalties, Etc. | | 1.00 | |
| | Total Tax Due | | |
| Gross Receipts—Resource Extraction (production value) | | | |
| Coal | | 1.00 | |
| Limestone or Sandstone and Timber | | 1.50 | |
| Natural Gas | | 6.00 | |
| Sand, Gravel and other Minerals | | 3.00 | |
| Other Natural Resource | | 2.00 | |
| Tax Credits | | | |
| New Business (Year 1—75%, Year 2—50%, Year 3—25%) | | | |
| Downtown Development District Credit (10%) | | | |
| Penalties | | | |
| Interest (.67% after 30 days, plus .67 for each succeeding month or fraction thereof) | | | |
| Penalty (5% after 30 days, plus 1% for each succeeding month or fraction thereof) | | | |
| Total Due | | | |

Declaration: I _____, do hereby declare that the statements and items (both as to designations and amounts) entered in the foregoing returns and any supplementary statement or lists are, to the best of my knowledge true and correct in each and every particular; that the figures thereon reported were taken from the original books, papers and records of the taxpayer making return, and that the person signing the return is thoroughly familiar with the business reported in the return and with the original books, papers and records from which the return is prepared; and that in reporting gross receipts, no deductions were made on accounts of cost and goods or labor and other expenses.

 Signature and title

 Date

Quarterly Returns are to be filed within 30 days of the end of the quarters ending September, December, March and June.

Return Original to Address Above