

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.



Quarterly Return—Business and Occupation (Gross Receipts) Tax—Banking Institutions

Tax Department
 232 N. Queen Street
 Martinsburg, WV 25401

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 _____

			Amount of Tax Due
Gross Income: received from interest, premiums, discounts, dividends, service fees or charges, commissions, fines, rents from real or tangible property however denominated, royalties, charges or fees and receipts and receipts from the sale of tangible personal property.	Gross Receipts:		
Deduct:			
(1) Interest received on the obligations of the United States, its agencies or instrumentalities;			
(2) Interest received on the obligations of this or any other state, territory or possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia.			
(3) Interest received on investments or loans primarily secured by first mortgages or deeds of trust on residential property occupied by non-transients; provided, however, that all interest derived on activities exempt under subsection (j)(3) hereof shall be reported, as to amounts on the return of a personal taxable under the provisions of this section			
Net Taxable Income	Gross Receipts – Deductions		
Tax Amount		\$1.00 Per \$100	
Tax Credits (if applicable)			
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