

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	
<b>Tax Credits</b>			
New Business (Year 1—75%, Year 2—50%, Year 3—25%)			
Downtown Development District Credit (10%)			
<b>Penalties</b>			
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)			
<b>Total Due</b>			

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

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**City of Martinsburg**  
**Business & Occupation Tax Return**  
**Instructions and Schedules**

**Business** as used in the ordinance establishing and regulating this tax structure includes all activities engaged in or caused to be engaged in with object gain of economic benefit, either direct or indirect.

**Gross income** means gross receipts of the taxpayer, received as compensation for personal services or derived from trade, business, commerce or sales without any deductions for the cost of property sold, cost of materials used, labor costs, taxes, royalties, interest and discounts paid, or sums paid to independent contractors.

**Downtown Tax Credits and New Business Tax Credits** may only be taken when an otherwise qualifying business files the required B&O tax return on or before the applicable due date. The credit is disallowed on delinquent returns.

**Filing Period:** tax returns must be filed quarterly, for the three (month) periods ending September 30, December 31, March 31 and June 30 of each calendar year.

**Due date:** all returns are due thirty (30) days after the end of the applicable filing period. All returns must be **postmarked** on or before the due date, otherwise, interest and penalties will apply.

**Sign the Return:** any unsigned tax return shall be deemed invalid.

If the name and address of the printed on the return is **incorrect**, please mark through the incorrect information and write the corrected information in the open space.

If the business or rental property has been closed or sold, please submit a written statement detailing the status of the business, the date of the change in status and an indication of whether the account should be closed or placed on the inactive list.

Please make checks payable to the **City of Martinsburg**. If you require assistance, contact our office at 304-264-2131 Monday through Friday from 8-5. City Hall is closed on weekends and holidays.