

BUSINESS AND OCCUPATION TAX. This return to be forwarded to the Tax Dept., City of Martinsburg, P.O. Box 828, Martinsburg, WV., 25402. All persons doing business should file returns.



# CITY OF MARTINSBURG, WEST VIRGINIA

## QUARTERLY RETURN - BUSINESS AND OCCUPATION (GROSS RECEIPTS) TAX

P.O. BOX 828 • 232 N. QUEEN ST. • MARTINSBURG, WV 25402  
PHONE (304) 264-2131 • FAX (304) 264-2136

NAME AND ADDRESS OF TAXPAYER

(1) For quarter ended \_\_\_\_\_

(2) Character of business: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Individual	(3) Did you sell or otherwise dispose of your property, or quit business during period covered by this return?
Corporation	
Partnership	
Association	(4) If so, when? _____
Trust	(5) If business sold, to whom? _____

It is required that this form be returned to the Tax Dept. at City Hall even when there is nothing to report, stating so on same. PLEASE COMPLETE THIS RETURN IN DETAIL

**This Return With Payment For Taxes Due Must Be Received Within 30 Days From End Of Period Covered Thereby. Otherwise, Appropriate Penalty And Interest Must Be Added As A % Of Tax Due.**

	GROSS AMOUNT	Rate per \$100	AMOUNT
<b>A. Gross receipts value production:</b>			
1. Coal		1.00	
2. Limestone or Sandstone, quarried or mined, blast furnace slag		1.50	
3. Natural Gas		6.00	
4. Sand, Gravel or other Mineral, not quarried or mined, and oil, blast furnace slag		3.00	
5. Timber		1.50	
6. Other Natural Resource Product		2.00	
<b>B. Gross Receipts Value manufactured Products</b>		.30	
<b>C. 1. Gross Receipts of Retailers and Others</b>		.45	
2. Gross Receipts of Wholesalers and Jobbers		.135	
<b>D. 1. Gross Receipts Public Utilities, Street, Interurban and Electric Railways</b>		1.00	
2. Electric Light and Power Companies (Domestic & Commercial Use)		4.00	
3. Electric Light and Power Companies (other purposes)		3.00	
4. Natural Gas Companies		3.00	
5. All other public utilities		2.00	
<b>E. Gross Receipts Contracting Business</b>		2.00	
<b>F. Gross Receipts Loan Companies</b>		1.00	
<b>G. Gross Receipts Amusement Business</b>		.00	
<b>H. Gross Receipts Service Business or Callings</b>		1.00	
<b>I. Gross Receipts - Rents, Royalties, etc.</b>		1.00	
<b>Total amount of taxes due</b>			
<b>Interest: .67% After 30 Days Plus .67% For Each Succeeding Month or Fraction Thereof.</b>			
<b>Penalty: 5% After 30 Days Plus 1% For Each Succeeding Month or Fraction Thereof.</b>			
<b>Total Remittance</b>			

**DATES FOR THE FILING OF QUARTERLY RETURNS** - Quarterly returns are to be filed within 30 days from the end of September, December, March and June to cover the first, second, third and fourth quarters of the City fiscal year respectively. This return must be verified as follows:

**DECLARATION**

I, \_\_\_\_\_, do hereby declare that the statements and items (both as to designations and amounts) entered in the foregoing returns and in the supplementary statement and in any additional list or lists attached to or accompanying this return are, to the best of my knowledge and belief, 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 was prepared; and that IN REPORTING GROSS RECEIPTS, NO DEDUCTIONS WERE MADE ON ACCOUNTS OF COST OF GOODS OR LABOR OR OTHER EXPENSES.

Name of Taxpayer \_\_\_\_\_

Official title, if made on behalf of a corporation: President, Vice-President, Secretary or Treasurer, as the case may be. \_\_\_\_\_

Date \_\_\_\_\_

**Return original copy to address above.**

City of Martinsburg  
P.O. Box 828  
Martinsburg, WV 25402

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

- **"Business"** as used in the ordinance setting up 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.
- Gross income (gross receipts) **should not include** Federal or State excise and sales taxes imposed on the consumer and held in trust as an agent of the imposing government; identified and documented bad debts originally reported as "gross income" and upon which tax has been previously paid.
- **Filing Period:** Tax returns must be filed quarterly, for the three (3) month periods ending September 30th, December 31st, March 31st, and June 30th.
- **Due Date:** All returns are due thirty (30) days after the end of the applicable filing period.
- **Sign the return:** The tax return is invalid unless it is signed.
- If your name or address printed on the form is **incorrect**, please mark through the incorrect information and write the correct information in the open space.
- If your business or rental property has been **closed or sold**, please send a written statement detailing the status of the business, the date of the change, and requesting that the account be closed or put on the inactive list.
- If your return is postmarked **after the due date**, you will be sent a letter for penalties and interest due.
- Please make checks payable to: **City of Martinsburg**. If you need assistance, please contact our office at (304) 264-2131 Monday through Friday from 8 AM until 5 PM, except holidays.