Town of Marlinton
709 Second Avenue
Marlinton, WV 24954
Office: 304-799-4315

Business and Occupation Privilege Tax

THIS RETURN TO BE FORWARDED AND CHECK MADE PAYABLE TO TOWN OF MARLINTON

Name and Address:

Federal Identification or Social Security Number: _____

Quarter Ending: _____

PLEASE INDICATE ANY CHANGE OF ADDRESS

Nature of business conducted: _____

If Business discontinued, give date: _____

If Business sold, give name and address of new owner: _____

CODE	BUSINESS CLASSIFICATION	GROSS INCOME		RATE PER $100	TAX DUE	
1	Production Coal			1.00		
2	Sand, Gravel or Other Mineral Products			3.00		
3	Oil, Blast Furnace Slag			3.00		
4	Natural Gas in Excess of $5,000			6.00		
5	Limestone or Sandstone			1.50		
6	Timber			1.00		
7	Other Natural Resources			2.00		
8	Manufactured or Prepared for Sale Products			.04		
9	Retailers			.04		
10	Wholesalers			.00		
11	Public Service or Utility: Street and Electric Railways			.50		
12	Electric Power Comp (Sales for Domestic Purposes and Commercial Lighting)			1.00		
13	Water Companies (Other than Municipal)			3.00		
14	Electric Power Companies (Sales for all Other Purposes)			3.00		
15	Natural Gas Companies			3.00		
16	All Other Public or Utility Business			2.00		
17	Contracting			2.00		
18	Amusement			.25		
19	Service and All Other Business			.04		
20	Rentals, Royalties or Fees			.04		
21	Banking and Other Financial Institutions			1.00		
				TOTAL AMOUNT OF TAX DUE		
				QUARTERLY EXEMPTION	1	25
				ADJUSTED TAX (Line 1 less Line 2)		
				ADD: PENALTY OF 5% FOR FIRST MONTH AND 1% EACH SUCEEDING MONTH DELINQUENCY		
				TOTAL TAX AND PENALTY DUE		

TOWN OF MARLINTON
PERSONS REQUIRED TO FILE RETURNS

All corporations and associations organized and existing under the laws of West Virginia; all foreign corporations admitted to do business in West Virginia; all individuals, firms, copartnership, joint adventures, trust, or any other group acting as a unit, engaged in business in West Virginia and operating in the **Town Of Marlinton**, WV; and in accordance with the provisions of WV Code 8-13-5.

WHERE AND WHEN TO FILE

Annual Business and Occupation Tax Returns are due within one month from the end of the taxable period covered. All returns should be filed prior to the due date to the **Town of Marlinton**, 709 Second Avenue, Marlinton, WV 24954. Further information is available at the same address.

The law provides that the Mayor and City Treasurer may require any taxpayer to file returns for quarter-year periods or for a period of shorter duration than for the quarter-year. Any taxpayer whose liability does not exceed $100.00 per year may, with the consent of the Mayor and City Treasurer, file only annual returns.

DEFINITION OF THE TERMS "GROSS INCOME" AND "GROSS PROCEEDS OF SALES"

"Gross Income" means the gross receipts of the taxpayer, received as compensation for personal services and the gross receipts of the taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible property (real or personal), or services, or both, and all receipts by reason of the investment of the capital of the business engaged in, including rentals, royalties, fees, reimbursed costs or expenses or other emoluments however designated, and without any deductions on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties, interest or discount paid or any other expenses whatsoever.

"Gross Proceeds of Sales" means the value, whether in money or other property, actually proceeding from the sale of tangible property without any deduction on account of the cost of property sold or expenses of any kind.

The terms "Gross Income" and "Gross Proceeds of Sales"shall not be construed to include (1) cash discounts allowed and taken on sales; (2) the proceeds of sale goods, wares, or merchandise returned by customers when the sale price is refunded either in cash or by credit; (3) the amount allowed as "trade-in value"for any article accepted as part payment for any article sold; (4) excise taxes imposed by this Town; or (5) money or other property received or held by a professional person for the sole use and benefit of a client or another person or money received by the taxpayer on behalf of a bank or other financial institution for the repayment of a debt of another.

EXEMPTIONS

(1) Insurance companies which pay the State of West Virginia a tax upon premiums. (2) Nonprofit cemetery companies organized and operated for the exclusive benefit of their members. (3) Fraternal societies, organizations and associations, which are organized and operated for the exclusive benefit of their members and not for profit; however, this exemption shall not exceed to that part of the gross income arising from sale of alcoholic liquor, food and related services, of such societies, organizations and associations which are licensed as private clubs under the provisions of WV Code 60-7-1 et seq. (4) Production credit union associations, organized under the provisions of the federal "Farm Credit Act of 1933". (5) Any credit union organized under the provisions of WV Code 31-1-1 et seq. or any other chapter of the West Virginia Code; however, the exemptions of this Section shall not apply to corporations or co-operative associations organized under the provisions of WV Code 19-4-1 et seq. (6) Gross income derived from providing advertising services rendered in the business of radio and television broadcasting. (7) The gross income or gross proceeds of sale of a gasification or liquification of coal project in the demonstration, pilot or research stages. To qualify for this exemption the Tax Commissioner must first certify the project as eligible. Such exemption shall expire seven years from the date the project first receives gross income or gross proceeds from sales.

I do hereby declare that the statements (both as to designations and amounts) entered in the fore-going return and in the supplementary statements 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.

Signature of Taxpayer	Official Title	Date