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

Blank Business and Occupation Privilege Tax Quarterly Return

Account:

For the Quarter Ending:

Payment is Due On or Before:

ALL ACTIVE BUSINESSES MUST FILE A RETURN EVEN IF YOU DO NOT HAVE ANY GROSS SALES FOR THIS RETURN PERIOD

PLEASE INDICATE ANY CHANGE OF ADDRESS

The Town of Marlinton enacted a 1% Municipal Sales Tax July 2025, that eliminated certain Business and Occupation Sales Tax Classifications. If you do not see your Classification below, DO NOT remit Business and Occupation Sales Tax. You need to remit the 1% Municipal Sales Tax to the WV State Tax Department. WV State Tax Department 304-558-3333

Federal Identification or Social Security Number:_____ Email: _____

Phone: _____ Nature of business conducted: _____

If Business discontinued, give date: _____

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

_____

COMPUTATION OF TAX

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	Electric Power Comp (Sales for Domestic Purposes and Commercial Lighting)		1.00	
9	Water Companies (Other than Municipal)		3.00	
10	Electric Power Companies (Sales for all Other Purposes)		3.00	
11	Natural Gas Companies		3.00	
12	All Other Public or Utility Business		2.00	
13	Contracting		2.00	
14	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	

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