

Quarterly Business and Occupation Tax Return

Town of Matewan
PO Box 306
Matewan WV 25678
304-426-4092

Business Name: _____ Federal ID # or SS #: _____
 Business Owner: _____ Quarter: _____
 Business Type: _____ Signature: _____

USE SEPARATE LINES FOR DIFFERENT TYPES OF INCOME RECEIVED	Insert Class Code	Taxable Amount	Rate	Tax Due

THIS RETURN WITH PAYMENT MUST BE RECEIVED WITHIN 15 DAYS AFTER THE QUARTER ENDS	Add penalty of 5% for the first month and 1% for each succeeding month	1. Gross Amount of Tax	
		2. Total Tax Due	
		3. Penalty	
		4. Total Amount Enclosed	
		I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO MY THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE	

Class Code	Business Classifications	Tax Per \$100	Class Code	Business Classifications	Tax Per \$100
1A	Coal	1.00	4B	Water Company	1.00
1B	Sand and Gravel (not mixed or quarried)	3.00	4C	Electric Light and Power Company (all other sales and demand charges)	3.00
1C	Oil, Blast Furnace Slag	3.00	4D	Natural Gas Company	2.00
1D	Natural Gas	6.00	4E	All Other Public Service or Utility Business	2.00
1E	Limestone or Sandstone (quarried)	1.50	5A	Contracting	2.00
1F	Timber	1.50	6A	Amusements	.50
1G	Other Natural Resource Products	2.00	7A	Service Business and Calling	.50
2A	Manufacturing	.30	8A	Rentals, Royalties, Fee or Otherwise	.20
3A	Retailers	.20	9A	Small Loan and Industrial Loan Business	1.00
3B	Wholesalers	.15	10A	Banking and Financial Business	1.00
4A	Electric Light and Power Companies (sale and demand charges, domestic purposes, and commercial lighting)	4.00	11A	Generating or Producing Electric Power	3.00