

# Quarterly Business and Occupation Tax Return, revised 7/1/22

This return is for the quarter ending

Town of Fayetteville  
P.O. Box 298  
Fayetteville, WV 25840  
(304) 574-0910 FAX (304) 574-0101 PHONE

This return with the amount of tax due must be received by the City Treasurer on or before the expiration of thirty days from the end of the quarter in which they accrue. If you do not have any gross income for this quarter, please write "NONE" on the form and return to us so we may update your account. Make checks payable to the Town of Fayetteville.

See Reverse Side for Tax Rate & Codes



CLASS CODE	GROSS AMOUNT OF SALES AND TAXABLE AMOUNT	RATE PER \$100.00	TAX DUE

Total amount of taxes due			
ADD PENALTIES: (5% FOR THE FIRST MONTH, OR FRACTION THEREOF, OF DELINQUENCY AND 1% FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF, OF DELINQUENCY.			
Total remittance enclosed (add 1 and 2)			

I HEREBY CERTIFY THAT THE ABOVE RETURN IS TRUE AND CORRECT

\_\_\_\_\_  
SIGNATURE  
\_\_\_\_\_  
TITLE

During period covered by this return did you Quit Business: \_\_\_\_ Yes \_\_\_\_ No

Exact Date \_\_\_\_\_

Sell or otherwise dispose of your business: \_\_\_\_ Yes \_\_\_\_ No exact date \_\_\_\_\_

Name and address of new owner \_\_\_\_\_

Federal ID Number \_\_\_\_\_

FORM OF BUSINESS (CHECK)	
INDIVIDUAL	
CORPORATION	
PARTNERSHIP	
ASSOCIATION	
LLC	
LLP	
PLLC	

## Instructions

**WHO IS REQUIRED TO FILE:** All persons who are engaged in business within the Town of Fayetteville whose taxes exceed \$10.00 annually. You are required to file a return with this city even if you maintain no office, place of business or warehouse within the corporate limits, but do make sales or perform services, activities or contracting within said limits.

**ALL BUSINESSES, PERSONS OR CONTRACTORS WHO USUALLY CONDUCT TAXABLE ACTIVITY WITHIN THE TOWN OF FAYETTEVILLE, BUT HAVE NO BUSINESS DURING THE REPORTING PERIOD MUST WRITE ON THEIR RETURN "NONE" OR "NO BUSINESS CONDUCTED" AND FILE THEIR RETURN IN THE NORMAL MANNER.**

**WHEN IS THE RETURN DUE:** One month from the end of the taxable quarter.

1st Quarter (January 1, through March 31)..... *DUE by April 30*  
 2nd Quarter (April 1 through June 30) ..... *DUE by July 31*  
 3rd Quarter (July 1 through September 30) ..... *DUE by October 31*  
 4th Quarter (October 1 through December 31)..... *DUE by January 31*

**GROSS INCOME:** Gross amount means all income received from business activities within the town without any deductions whatsoever. Some businesses are permitted to take the Federal and State exemptions. For more specific information with regard to income and exemptions, contact the office of the Recorder-Treasurer.

CO DE	BUSINESS CLASSIFICATION	RATE PER \$100.00
1	Gross sales value production: Coal	1.00
2	Sand, gravel or other mineral product not quarried or mined	3.00
3	Oil, blast furnace slag	3.00
4	Natural gas in excess of \$1250 (quarterly exemption)	6.00
5	Limestone or sandstone quarried or mined	1.50
6	Timber	1.50
7	Other natural resource products	2.00
9A	Gross Income: Retailers, Restaurants and others Gross Income \$1-250,000	0.15
9B	Gross Income: Retailers, Restaurants and others Gross Income \$250,001 & up	0.50
10	Wholesalers	0.15
11	Gross Income: Street, Interurban & electric railway	0.42
12	Electric Light & Power Companies (sales and demand charges domestic purposes and commercial lighting)	4.00
13	Water Companies	2.00
14	Electric Light & Power Companies (all other sales & demand charges)	3.00
15	Natural Gas Companies/Production, Toll Bridges	3.00
16	All other Public Utilities, Natural Gas Consumer Sales	2.00
17	Gross Income: Contracting Business	1.50
19	Gross Income: Service and all other business	1.00
20	Gross Income: Rents and Royalties, etc.	1.00
21	Gross Income: Small Loan Business	1.00
22	Banking & other Financial Business	1.00

**PAYMENT:** Make remittance payable to the TOWN OF FAYETTEVILLE and mail to:

Town of Fayetteville  
 Treasurer  
 P.O. Box 298  
 Fayetteville, WV 25840