



STATE OF WEST VIRGINIA
 Department of Revenue
 State Tax Department

COPY

Joe Manchin III
 Governor

Christopher G. Morris
 State Tax Commissioner

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 CLERK WEST VIRGINIA
 SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2009-23

SUBJECT: ECONOMIC OPPORTUNITY TAX CREDIT --- - Notice of Statewide Average Nonfarm Payroll Wage for Tax Years Beginning in 2010

Application of Current Year Annual Credit Allowance – As stated in subsection 11-13Q-7(b) of the W. Va. Code, the amount of aggregate annual credit allowance for the current taxable year is allowed as a credit against eighty percent of that portion of the Taxpayer's State tax liability which is attributable to and the direct result of the Taxpayer's qualified investment, and applied against the taxes enumerated in W.Va. Code subsections 11-13Q-7(c) through 11-13Q-7(f), both inclusive, and in the order specified: *Provided*, That if the median salary of the new jobs is higher than the statewide average nonfarm payroll wage, as determined annually by the West Virginia Bureau of Employment Programs, the amount of aggregate annual credit allowance for the current taxable year is allowed as a credit against one hundred percent of that portion of the Taxpayer's State tax liability which is attributable to and the direct result of the Taxpayer's qualified investment, and shall be applied, as provided in W.Va. Code subsections 11-13Q-7(c) through 11-13Q-7(f), both inclusive, and in the order specified.

Accordingly, for tax years beginning during calendar year 2010:

"**Statewide Average Nonfarm Payroll Wage**" for purposes of determining the portion of the Taxpayer's State tax liability against which the Economic Opportunity Tax Credit may be applied, is \$35,985.

A summary of the applicable annual **Statewide Average Nonfarm Payroll Wage** criteria, by calendar year, for tax years beginning in such years, follows:

CRITERIA

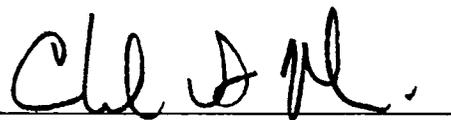
Calendar Year	Statewide Average Nonfarm Payroll Wage
2003	\$27,981
2004	\$28,615
2005	\$29,284

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2006	\$30,383
2007	\$31,344
2008	\$32,723
2009	\$34,000
2010	\$35,985

Notice of this determination will be filed in the West Virginia Register.

Issued: 7-6-09



Christopher G. Morris
State Tax Commissioner

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