



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Joe Manchin III
Governor

Christopher G. Morris
State Tax Commissioner

ADMINISTRATIVE NOTICE 2009-025

Notice of Adjusted Interest Rates
On Tax Underpayments and Overpayments
And on Public Contracts
For the Period of
January 1, 2010 through June 30, 2010

West Virginia Code §§11-10-17 and 17a require the Tax Commissioner to establish interest rates every six months based on the adjusted prime rate charged by banks. The interest rate shall not be less than 8 percent.

Notice is hereby given that for the period beginning January 1, 2010, and ending June 30, 2010, inclusive, the rate of interest on underpayments of tax will be 9.5 percent, and the rate of interest on overpayments of taxes, and on public contracts when final payment is delayed, will be 8 percent.

Notice of this determination by the Tax Commissioner was submitted to the State Register.

A handwritten signature in blue ink, appearing to read "C.G. Morris", written over a horizontal line.

Christopher G. Morris
State Tax Commissioner

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