



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

COPY

Earl Ray Tomblin  
Governor

Craig A. Griffith  
State Tax Commissioner

ADMINISTRATIVE NOTICE 2011-23

Notice of Adjusted Interest Rates  
On Tax Underpayments and Overpayments  
And on Public Contracts  
For the Period of  
January 1, 2012 through June 30, 2012

2011 OCT 18 AM 9:54  
SECRETARY OF STATE  
WEST VIRGINIA

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, 2012, and ending June 30, 2012, 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.

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Craig A. Griffith  
State Tax Commissioner

Issued: October 17, 2011