STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Craig A. Griffith
Tax Commissioner

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OFFICE WEST VIRGINIA
SECRETARY OF STATE

October 4, 2012

Judy Cooper, Manager
Administrative Law Division
Office of the Secretary of State
Charleston, WV 25305

RE: Administrative Notice 2012-19, Notice of Adjusted Interest Rates On Tax Underpayments and Overpayments And on Public Contracts For the Period of January 1, 2013 through June 30, 2013.

Dear Ms. Cooper:

Enclosed is the original West Virginia State Tax Department Administrative Notice 2012-19, Notice of Adjusted Interest Rates On Tax Underpayments and Overpayments And on Public Contracts For the Period of January 1, 2013 through June 30, 2013. We are hereby filing this Administrative Notice in the State Register.

Please contact this Office if there are any questions. Thank you for your assistance.

Very truly yours,

Dolores A. Martin

Dolores A. Martin
Attorney, Legal Division

Enclosure

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ADMINISTRATIVE NOTICE 2012-19

Notice of Adjusted Interest Rates
On Tax Underpayments and Overpayments
And on Public Contracts
For the Period of
January 1, 2013 through June 30, 2013

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, 2013, and ending June 30, 2013, 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.

Craig A. Griffith, Esq.
State Tax Commissioner

Issued: October 2, 2012

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