



STATE OF WEST VIRGINIA  
Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Mark W. Matkovich  
Acting State Tax Commissioner

ADMINISTRATIVE NOTICE 2013-25

**Notice of Adjusted Interest Rates On Tax Underpayments and  
Overpayments And on Public Contracts For the Period of  
January 1, 2014 through June 30, 2014**

West Virginia Code §§11-10-17 and 17a require the State 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, 2014, and ending June 30, 2014, 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. These interest rates do not apply to the Motor Fuel Taxes collected under the International Fuel Tax Agreement.

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

Issued: October 8, 2013

Mark W. Matkovich  
Acting Tax Commissioner

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SECRETARY OF STATE