



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

FILED

2014 JAN -8 P 1:34

Earl Ray Tomblin
Governor

Mark W. Matkovich
Acting State Tax Commissioner
OFFICE WEST VIRGINIA
SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2013-28

Business Franchise Tax: Reduction in West Virginia Business Franchise Tax Rate for taxable periods beginning on or after January 1, 2014.

West Virginia Business Franchise Tax for taxable periods beginning on and after January 1, 2014, will be the greater of \$50 or 0.1% of the value of the tax base as determined under the Business Franchise Act. This is a reduction in tax rate from 0.2% of the value of the tax base in 2013.

Notice is hereby issued, in accordance with West Virginia Code §11-23-7, that the Business Franchise Tax rate will be 0.1% for taxable periods beginning on and after January 1, 2014. The minimum Business Franchise Tax remains \$50.

Issued: December 30, 2013



Mark W. Matkovich
Acting Tax Commissioner