



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

ADMINISTRATIVE NOTICE 2014-18

SUBJECT: Projected accumulated cost account, and accumulated cost account adjustments, projected reconciliation adjustment, projected periodic cost recovery fee and projected allocable revenues for the 2015 fiscal year: Title 110, Code of State Rules, Series 28.

Section 110-28-4.8 of the Code of State Rules authorizes issuance of an Administrative Notice by the Tax Commissioner setting forth projections relating to administration of the municipal consumers sales and service tax and use tax and related fees.

In accordance with Section 110-28-4.8 of the West Virginia Code of State Rules the Tax Department hereby issues the following projections for the fiscal year July 1, 2014 to June 30, 2015.

Table with 2 columns: Item - Projected For The Fiscal Year Ending June 30, 2015 and Projected Amount. Rows include: Beginning balance of the accumulated cost account (\$490,000.00), Offsets and adjustments to the accumulated cost account (\$0.00), Implementation & Operating costs (\$935,000.00), Periodic Cost Recovery Fee to be applied against net tax (\$840,000.00), and Ending balance of the accumulated cost account (\$585,000.00).

Pursuant to the authorization of Section 110-28-4.10 of the West Virginia Code of State Rules, the Tax Commissioner has elected to solicit comments and recommendations regarding the projections set forth herein for a period of 30 days. The comment and recommendations submission period will close at 5:00 p.m., Eastern Daylight time, on June 30, 2014.

Submit all comments and recommendations by United States Postal service to the following address.

Projections AN 2014-18
West Virginia Tax Department
P.O. BOX 2389,
CHARLESTON, WV 25329-2389

Comments and recommendations received after the deadline will not be considered.

Issued: May 30, 2014

Mark W. Matkovich
State Tax Commissioner
West Virginia State Tax Department

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