INFORMATION

- You have the right to obtain information that helps you understand how to comply with tax laws of this state and access instructions, publications, notices, and correspondence. You also have the right to be informed of decisions about your tax accounts and to receive clear explanations of the outcomes.

- We provide information through mail, email, our Taxpayer Services hotline and our website.

- For assistance or additional information, you may call a Taxpayer Service Representative at:

  1-800-WVA-TAXS
  (1-800-982-8297)

  Or visit our website at:
  www.tax.wv.gov

PROFESSIONAL AND COURTEOUS SERVICE

- We endeavor to treat you with the respect you deserve. We strive to respond to Taxpayer questions, concerns and complaints as quickly and accurately as possible.

- If you believe a State Tax Department employee failed to treat you in a professional, fair and courteous manner, please ask to speak to a supervisor. If the supervisor is not able to resolve the matter, you should write to:

  Executive Office of the Tax Commissioner
  P.O. Box 11771
  Charleston, WV  25339-1771

PRIVACY AND CONFIDENTIALITY

- Security and trust are extremely important to us. Your personal information provided to us on a tax return form, in correspondence or through an examination is confidential and legally protected against unauthorized disclosure. We make every effort to follow state tax confidentiality rules and WV Executive Branch privacy policies and procedures when dealing with state Taxpayer information, and IRS guidelines when dealing with federal Taxpayer information.

PAYMENTS AND REFUNDS

- You are responsible for paying – and we are charged with collecting – the correct amount of State taxes due under the law. We also collect some local taxes. If you cannot pay the entire amount due, you may ask to make monthly installment payments.

- If you overpay taxes to us, we can apply overpayments to offset certain debts.

- If you overpay taxes to us and do not owe elsewhere, we are responsible for refunding or crediting the overpayment promptly after you file the appropriate form or claim with necessary documentation showing an overpayment.
WAIVER OF PENALTIES AND INTEREST

- In limited circumstances – if you demonstrate you have acted reasonably and in good faith – we can waive additions and penalties imposed on your account. Any request to waive additions and penalties must be in writing and include information to substantiate the request. Requests should be sent to:
  Compliance Division
  P.O. Box 229
  Charleston, WV 25321

- However, please note that we may not waive interest on late payments.

AUDITS AND EXAMINATIONS

- We do everything possible to review records fairly, accurately and thoroughly using audits and examinations to determine whether Taxpayers are paying the proper taxes.

- If we select your return for examination, we pledge to treat you with due respect and consideration.

- While conducting audits, we make every effort to avoid business disruptions and make communications as clear as possible. Providing your records electronically will further reduce disruptions.

DISAGREEMENTS AND APPEALS

- We want to work with Taxpayers to resolve disagreements, many of which can be addressed without a formal process. If you disagree with us about a tax administration decision affecting you, please let us know.

- Some actions taken by the Tax Commissioner and Tax Department are final. However, you have the right to appeal certain types of actions. If an appeal is an option, we provide related documents. W. Va. Code §11-10A-8 explains what you may appeal. You have 60 days after receiving notice of the decision to file a petition with the West Virginia Office of Tax Appeals (OTA). Please note that OTA is a separate State agency and is independent of the State Tax Department.

COLLECTIONS

- We are responsible for collecting past-due taxes. If you owe but do not pay an amount due, you will receive timely and accurate notification of your debt.

- While we are authorized to engage in certain collection actions, we sincerely hope to work with you to cooperatively satisfy your balance due.

- If you receive a collection letter from us, we encourage you to contact one of our courteous representatives to discuss the programs available to assist you in meeting your tax obligations.