



This publication outlines some of your most important rights as a West Virginia taxpayer when dealing with the West Virginia State Tax Division on state tax matters. This publication is not intended to replace provisions in the West Virginia Code, regulations or other legal precedents. It does not address local taxation or property tax issues.

The Right to Quality Service

Taxpayers have the right to be treated with respect when interacting with the West Virginia Tax Division. The Tax Division's goal is to respond to taxpayer questions, concerns, and complaints as quickly and accurately as possible. If you believe a Tax Division employee has not treated you in a professional, fair, and courteous manner, please request to speak to a supervisor. If the supervisor is not able to resolve the matter, you should write to the Executive Office of the Tax Commissioner at P.O. Box 11771, Charleston, WV 25339-1771.

The Right to Privacy and Confidentiality

Taxpayers have the right to have their tax returns and other information kept secure and confidential. The WV Tax Division will not disclose taxpayer information unless authorized by the taxpayer or by law. Taxpayers have the right to expect that any State tax inquiry, examination, or enforcement action will comply with State tax laws and be no more intrusive than necessary.

The Right to Pay No More Than the Correct Amount of Tax

Taxpayers have the right to pay no more than the amount of tax due, including interest and penalties, in accordance with the State's tax laws.

The Right to Timely Assessment

Taxpayers have the right to know the amount of time that they have to challenge their tax liabilities or proposed tax liabilities. Taxpayers have the right to know the amount of time the Division has to audit, assess, or collect on a tax debt. Taxpayers have the right to know when the Division has completed an audit.

The Right to Representation and Be Heard

Taxpayers have the right to retain an authorized representative, such as a CPA or an attorney, to represent them. Taxpayers also have the right to have their issue independently reviewed by a Taxpayer Advocate.

The Right to a Fair and Just Tax System

Taxpayers have the right to expect that the State's tax system will apply tax laws equitably and consistently. Taxpayers have the right to receive assistance from the West Virginia Taxpayer Advocate if the State has not resolved their tax issues properly or timely through the normal channels.

If you believe you need the help of a Taxpayer Advocate, you can apply online at mytaxes.wvtax.gov or email taxpayeradvocate@wv.gov.