

# West Virginia State Tax Department



## APPLICATION TO PARTICIPATE IN MUNICIPAL COURT INCOME TAX REFUND OFFSET PROGRAM

Municipal Court Name \_\_\_\_\_

Municipal Court Address \_\_\_\_\_

**Court Contact** - The individual designated below will be responsible for coordination with the West Virginia State Tax Department and will have administrative authority in the online system to maintain individual user access on behalf of employees of the municipal court cited above.

Name \_\_\_\_\_

Address \_\_\_\_\_

Contact's Telephone Number \_\_\_\_\_

Contact's E-mail Address \_\_\_\_\_

WV.Gov Username \_\_\_\_\_

**Bank Information** - All refunds offset will be transferred to the municipal court's bank account by direct deposit.

Bank Name \_\_\_\_\_

Bank Routing Number \_\_\_\_\_

Bank Account Number \_\_\_\_\_

Type of Bank Account ☐ Checking ☐ Savings

I hereby make application to the West Virginia State Tax Department for the above named Municipal Court to participate in the Municipal Court Income Tax Refund Offset Program. By signing this application below, I certify that the named Municipal Court desires to participate in this program and will comply with the procedures set forth by the State Tax Commissioner for participation.

Print Name \_\_\_\_\_ Title \_\_\_\_\_

Sign Name \_\_\_\_\_

Date \_\_\_\_\_

# **Municipal Court Income Tax Refund Offset Program**

W. Va. Code §8-10-2b

## **General Information**

W. Va. Code §8-10-2b and its companion Legislative Rule Title 110, Series 40 allows municipalities to submit unpaid costs, fines, forfeitures, and penalties assessed by the Court to the State Tax Commissioner for withholding of the unpaid amounts from any individual's personal income tax refund due and owing the licensee. This section authorizes the State Tax Commissioner to deduct a \$25.00 administrative fee from the refund for the cost of maintaining the Municipal Court Income Tax Refund Offset program.

To qualify, the unpaid costs, fines, forfeitures, penalties, and fees must meet the following conditions.

- The court, at the time the judgment is imposed, shall provide the person with written notice that failure to pay the same as ordered may result in withholding of any income tax refund due the licensee.
- The court shall not submit any amount for offsetting prior to the expiration of 90 days from the date the licensee received the certified letter from the Department of Motor Vehicles notifying them of the order of suspension of their license.
- To submit an amount for offsetting, the court must provide the State Tax Commissioner with the licensee's social security number.
- The unpaid amounts must be greater than \$50.00. The State Tax Commissioner will not withhold on behalf of a municipality for any amount less than \$50.00.

## **Delinquent Citation Collection System**

The Delinquent Citation Collection System is an application available over the Internet that has been designed jointly between the West Virginia State Tax Department and WV.gov, in partnership with WV Interactive. This system allows municipal courts to submit certain delinquent citation holders to the State Tax Department for the purpose of withholding outstanding fines and costs owed to the court from income tax refunds. Once the Application to Participate in Municipal Court Income Tax Refund Offset Program has been properly completed, The State Tax Department will provide the individual designated as the Court Contact with the appropriate web address for the system.

## **Court Contact**

Each Municipal Court must designate one person as a contact. This individual will be responsible for coordination with the West Virginia State Tax Department and will be the court's Administrative User. The Administrative User will have administrative authority in the online system to grant and maintain user access to the Delinquent Citation Collection System on behalf of the court.

The Administrative User must have a WV.gov user name for the application to be considered complete.

## **WV.Gov User Name**

Each user of the Delinquent Citation Collection System must have a valid WV.gov user name in order to access the system. Prior to submitting the Application to Participate in Municipal Court Income Tax Refund Offset Program, the individual designated as the court contact or administrative user must create a WV.gov user name at <https://apps.wv.gov/accounts>. Email correspondence generated by the Delinquent Citation Collection System will be sent to the email address used in the WV.gov account creation.

Individual employees of the municipal court must also obtain a valid WV.gov username at <https://apps.wv.gov/accounts> prior to using the system.

## **Mail completed application to:**

West Virginia State Tax Department  
Information Technology Division  
1001 Lee Street East  
Charleston, WV 25301