



STATE OF WEST VIRGINIA  
Department of Revenue  
State Tax Department

COPY

Joe Manchin III  
Governor

Christopher G. Morris  
State Tax Commissioner

ADMINISTRATIVE NOTICE 2008-17

Notice of Adjusted Interest Rates  
On Tax Underpayments and Overpayments  
And on Public Contracts  
For the Period of  
July 1, 2008 through December 31, 2008

OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

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FILED

West Virginia Code §§11-10-17 and 17a require the Tax Commissioner to establish interest rates every six months based on the adjusted prime rate charged by banks. The interest rate shall not be less than 8 percent.

Notice is hereby given that for the period beginning July 1, 2008, and ending December 31, 2008, inclusive, the rate of interest on underpayments of tax will be 9.5 percent, and the rate of interest on overpayments of taxes, and on public contracts when final payment is delayed, will be 8 percent.

Notice of this determination by the Tax Commissioner was submitted to the State Register.

Christopher G. Morris  
State Tax Commissioner

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