

Pre-Audit Questionnaire Instructions

General

The Pre-Audit Questionnaire provides the West Virginia State Tax Department with contact and location information for the sole purpose of contacting you or your authorized representative to discuss, prepare, schedule, and complete the audit of your taxes.

Business Contact Information

Complete the top section with your business information and the name of the individual within the business responsible for maintaining records. If more than one person holds this responsibility, provide the names and separate responsibilities. For example, if you have one person who maintains sales tax returns and records and another person who maintains withholding returns and records, provide both names and responsibilities.

Address of Audit Site / Records

Provide the address of the location where you prefer the audit to be completed. This does not have to be your business location; it can be your accountant, lawyer, etc.

Record Maintenance

If you are authorizing someone outside your organization to represent you or your business during this audit, provide the contact information for your representative. You must also complete the Power of Attorney form. We cannot contact your representative without a completed and signed Power of Attorney. We cannot accept a copy or facsimile.

Electronic Records

If you wish to provide your records electronically, complete this information. The Tax Department can accept records on CDs and flash drives. Providing records electronically will minimize the amount of time an auditor is at your business or representative location.

Affiliated Companies

The West Virginia State Tax Department will conduct an audit on the business for which you received an audit selection letter and any other businesses you own or of which you are a responsible party (partner, officer, etc.). Provide account numbers (FEIN or 8-digit account number for your business registration account) for all businesses. You may attach additional pages, if needed.

Business Activities

Describe the general type of business you conduct, such as manufacturer, retailer, wholesaler, or construction. If you have multiple businesses, provide the description of business activities for each business. You may attach additional pages, if needed.

Return Completed Forms To:

WV State Tax Department, Auditing Division
PO Box 902, Charleston, WV 25323-0902
Fax: (304) 558-8526
eMail: TaxAuditingOA@WV.gov