



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Joe Manchin III
Governor

Craig A. Griffith
State Tax Commissioner

To: Scott Peterson

Re: Preliminary report on West Virginia 2010 Annual Recertification

Date: September 8, 2010

The review of West Virginia's Certificate of Compliance and Taxability Matrix raised 2 questions. West Virginia's response is below.

The state does not tax specified digital products, but has "yes" in the boxes for D1-4 and G of their taxability matrix.

The issue was on the Certificate of Compliance and this has been corrected to "n/a" for the noted areas. The revised Certificate of Compliance has been posted on our website. This is not an issue on our taxability matrix.

The taxability matrix indicates that conference bridging service is taxable. No other ancillary service is taxable and the statutes do not appear to address it.

The remaining ancillary services noted in this category are regulated by the Public Service Commission or are exempt under Electronic Data Processing. In WV a sale is taxable unless it is specifically exempted. Conference bridging is not regulated by the Public Service, nor is it considered Electronic Data Processing. It would therefore be taxable.

If there are any further concerns please do not hesitate to call.

Thank you,

Dana K. Angell