

To: Craig Johnson

Re: Preliminary report on West Virginia 2015 Annual Recertification

Date: September 21, 2015

The review of West Virginia's Certificate of Compliance and Taxability Matrix raised 1 question West Virginia's response is below.

Taxability Matrix

Reference number 41040 prepared food -

Foods sold that ordinarily requires cooking the citation given does not apply

West Virginia's response

It was decided to submit the language to the upcoming Legislative session as we have until January 2017 to add the language for the toggle.