



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Joe Manchin III
Governor

Christopher G. Morris
State Tax Commissioner

WEST VIRGINIA STATE TAX DEPARTMENT

Administrative Notice 2009-26

SUBJECT: Relief from certain liability for sellers and certified service providers.

– State Tax Commissioner's policy statement concerning relief from liability for state and local taxes for sellers and certified service providers collecting sales and use tax imposed by this state or a political subdivision of this state.

This Administrative Notice advises the public of the policy the Tax Department will follow relative to the relief from liability resulting from the seller or the certified service provider having charged and collected the incorrect amount of sales or use tax resulting from the seller or certified service providers relying on erroneous data provided by the State in the taxability matrix.

A seller or certified service provider is relieved from liability for penalty to this state and local jurisdictions of this state for having failed to pay the correct amount of sales or use tax if a seller or certified service provider relied on erroneous data provided by this state in the taxability matrix completed by this state pursuant to Section 328 of the Streamlined Sales and Use Tax Agreement.

Issued: 10-14-09

A handwritten signature in blue ink, appearing to read "C. G. Morris", written over a horizontal line.

Christopher G. Morris
State Tax Commissioner
West Virginia State Tax Department

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