



# STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

**Earl Ray Tomblin**  
Governor

**Mark W. Matkovich**  
State Tax Commissioner

August 13, 2015

Craig Johnson  
Executive Director  
Streamlined Sales Tax Governing Board  
4219 Hillsboro Pike, Suite 234  
Nashville, TN 37215

Mr. Johnson,

Per your request we have completed and submitted our Certificate of Compliance and our Taxability Matrix for the State of West Virginia. West Virginia believes that it is in compliance with the SSUTA as it exists on August 1, 2015.

I have approved the submission of both the Certificate of Compliance and the Taxability Matrix that has been provided to you by Dana K. Angell. West Virginia has had no changes to statutes, regulations or written policies that would impact SSUTA since August 2014, nor have we had any significant administrative or judicial decisions that would impact our compliance since August 2014.

If you have any questions about this or any other important matters, please contact me. We appreciate the opportunity to assist you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mark W. Matkovich".

Mark W. Matkovich  
State Tax Commissioner