

TITLE 110  
LEGISLATIVE RULE  
DEPARTMENT OF TAX AND REVENUE

SERIES 10  
EXCEPTIONS TO CONFIDENTIALITY OF TAXPAYER INFORMATION,  
DISCLOSURE OF CERTAIN TAXPAYER INFORMATION

**□110-10-1. General.**

- 1.1. Scope. ~ These legislative regulations explain and clarify W. Va. Code □11-10-5s.
- 1.2. Authority. ~ W. Va. Code □11-10-5.
- 1.3. Filing Date. ~ April 15, 1992.
- 1.4. Effective Date. ~ April 15, 1992.

**□110-10-2. to □110-10-5r. Reserved For Future Use.**

**□110-10-5s. Disclosure Of Certain Taxpayer Information.**

5s.1. Exceptions to confidentiality.

5s.1.1. Providing that such disclosure can be made without directly or indirectly revealing the amount of credit available to any particular taxpayer or tax return information as defined in W. Va. Code □11-10-5d, other than the name and address of the taxpayer, the Tax Commissioner shall annually publish in the State Register on or before December 31, 1992 and on or before December 31 of each succeeding year, the name and address of every taxpayer receiving any tax credit allowed under articles 13C, 13D, 13E, 13F, 13G, or 13H of West Virginia Code, Chapter 11, for any tax year beginning on or after July 1, 1991, and under W. Va. Code □5E-1-1 et seq., for any tax year beginning on or after January 1, 1991. See W. Va. Code □5E-1-8(g). The Tax Commissioner shall publish in the State Register, along with the name and address of such taxpayers, the amount of credit asserted on a tax return after July 1, 1991, by amount category, for each such taxpayer.

5s.1.1.1. The categories by dollar amount of credit received, shall be as follows:

- 5s.1.1.1.a. More than one dollar, but not more than fifty thousand dollars;
- 5s.1.1.1.b. More than fifty thousand dollars, but not more than one hundred thousand dollars;
- 5s.1.1.1.c. More than one hundred thousand dollars, but not more than two hundred fifty thousand dollars;
- 5s.1.1.1.d. More than two hundred fifty thousand dollars, but not more than five hundred thousand dollars;
- 5s.1.1.1.e. More than five hundred thousand dollars, but not more than one million dollars;
- 5s.1.1.1.f. More than one million dollars.

5s.1.1.2. Format. - The disclosure mandated by W. Va. Code □11-10-5s and this Section shall be substantially accomplished by constructing separate lists, each based upon the particular provision of the West

Virginia Code, as set forth in Section 5s.1.1 of these regulations above, under which credit was allowed, and then setting forth the names and addresses of the taxpayers by amount category as set forth in Section 5s.1.1.1 of these regulations above.

5s.1.1.2.a. Example:

Taxpayers Asserting A Tax Credit Under W. Va. Code 11-13C For A Tax Year Beginning On Or After July 1, 19xx Within The Following Amount Categories:

More than \$1.00, but not more than \$50,000:

Taxpayer A Address

Taxpayer B Address

Taxpayer C Address

Taxpayer D Address

Taxpayer E Address

More than \$50,000, but not more than \$100,000:

Taxpayer F Address

Taxpayer G Address

Taxpayer H Address

Taxpayer I Address

More than \$100,000, but not more than \$250,000:

Taxpayer J Address

Taxpayer K Address

Taxpayer L Address

Taxpayer M Address

etc.

A separate list would be drawn up for taxpayers taking a tax credit under W. Va. Code 11-13D. For example:

Taxpayers Asserting A Tax Credit Under W. Va. Code 11-13D For A Tax Year Beginning On Or After July 1, 19xx Within The Following Amount Categories:

More than \$1.00, but not more than \$50,000:

Taxpayer A Address

Taxpayer B Address

Taxpayer C Address

Taxpayer D Address

Taxpayer E Address

More than \$50,000, but not more than \$100,000:

Taxpayer F Address

Taxpayer G Address

Taxpayer H Address

Taxpayer I Address

More than \$100,000, but not more than \$250,000:

Taxpayer J Address

Taxpayer K Address

Taxpayer L Address

Taxpayer M Address

etc.

5s.1.1.2.b. Management information services facilities tax credit. - By reason of the provisions of W. Va. Code 11-13D-3c(g), taxpayers receiving the management information services facilities tax credit under W. Va. Code article 13D, chapter 11 will be listed separately from other taxpayers receiving credit under W. Va. Code article 13D, chapter 11 as taxpayers receiving credit under W. Va. Code 11-13D-3c.

5s.2. Compromises of tax disputes.

5s.2.1. The Tax Commissioner shall publish in the State Register the following information regarding any compromise of a pending civil tax case that occurs on or after March 7, 1991 in which the Tax Commissioner is required to seek the written recommendation of the Attorney General and the Attorney General has not recommended acceptance of such compromise or when the Tax Commissioner compromises any civil tax case for an amount that is more than two hundred and fifty thousand dollars less than the assessment of tax owed made by the Tax Commissioner:

5s.2.1.1. The names and addresses of taxpayers that are parties to such compromise;

5s.2.1.2. A summary of such compromise;

5s.2.1.2.a. The summary of compromise shall contain:

- (1) The name and address of the taxpayers who are parties to the dispute;
- (2) The amount for which the controversy was compromised;
- (3) The amount of the tax assessed.

(4) The article and chapter, or articles and chapters, of the West Virginia Code under which the disputed amount purportedly arose;

(5) The taxable periods to which the disputed tax liability purportedly relates.

(6) A basic summary of the legal issues involved in the dispute.

(7) The basis and reasoning for the compromise.

5s.2.1.3. Any written advice or recommendation rendered by the Attorney General regarding such compromise; and

5s.2.1.4. Any written advice or recommendation rendered by the Tax Commissioner's staff.

5s.2.2. The Tax Commissioner may disclose any relevant return information to the prosecuting attorney for the county in which venue lies for a criminal tax offense when there is reasonable cause, based upon and substantiated by such information, to believe that a criminal tax law has been or is being violated.

5s.2.3. The Tax Commissioner may enter into written exchange of information agreements with the Commissioners of Labor, Employment Security and Workers' Compensation to disclose and receive return information. Such agreements shall be published in the State Register and shall only be for the purpose of facilitating premium collection, tax collection and facilitating licensure requirements directly enforced, administered or collected by the respective agencies. The provisions of this Section shall not be construed to preclude or limit disclosure of tax information authorized by any provision of the West Virginia Code. Any confidential return information so disclosed shall remain confidential in the hands of such other division (the Commissioners of Labor, Employment Security and Worker's Compensation) to the extent provided by W. Va. Code §11-10-5d and by other applicable federal or State laws.

5s.3. Federal and State return information confidential. - Notwithstanding any other provisions of this Section, no return information made available to the Tax Commissioner by the Internal Revenue Service or any department or agency of any other state may be disclosed to another person in any manner inconsistent with the provisions of Section 6103 of the Internal Revenue Code of 1986, as amended, or of such other states' confidentiality laws.