

Authorization to Release Information

Name of Taxpayer _____ Date _____

Address _____ Daytime Telephone _____

City _____ State _____ Zip Code _____

West Virginia Identification, SSN, FEIN, or Other _____

The above named taxpayer does hereby waive the confidentiality provisions of West Virginia Code §11-10-5d and/or §11-1A-23 to the following extent:

1. Persons to whom information may be released:

Name _____ Capacity _____

Address _____ Daytime Telephone _____

City, _____ State _____ Zip Code _____

2. Effective period of this waiver

Authorization terminates _____
month day year

Until my liability for the delinquent tax or taxes checked in paragraph 3, below, is satisfied.

Other (explain) _____

3. Taxes and/or credits to which this waiver applies:

	WV Code		WV Code
<input type="checkbox"/> Beer Barrel Tax	11-16	<input type="checkbox"/> Minimum Severance Tax on Coal	11-12B
<input type="checkbox"/> Business and Occupation Tax	11-13	<input type="checkbox"/> Motor Carrier Road Tax	11-14A
<input type="checkbox"/> Business Franchise Tax	11-23	<input type="checkbox"/> Personal Income Tax	11-21
<input type="checkbox"/> Business Registration Tax	11-12	<input type="checkbox"/> Property Taxes	
<input type="checkbox"/> Charitable Raffle Boards & Games	47-23	<input type="checkbox"/> Severance Tax	11-13A
<input type="checkbox"/> Consumer Sales and Service Tax	11-15	<input type="checkbox"/> Solid Waste Fee	20-5F
<input type="checkbox"/> Corporate License Tax	11-12C	<input type="checkbox"/> Soft Drink Tax	11-19
<input type="checkbox"/> Corporate Net Income Tax	11-24	<input type="checkbox"/> Strategic Research and Development Tax Credit	11-13R
<input type="checkbox"/> Economic Opportunity Tax Credit	11-13Q	<input type="checkbox"/> Telecommunications Tax	11-13B
<input type="checkbox"/> Employers Withholding Tax	11-10	<input type="checkbox"/> Tobacco Products Excise Tax	11-17
<input type="checkbox"/> Estate Tax	11-11	<input type="checkbox"/> Use Tax	11-15A
<input type="checkbox"/> Gasoline & Special Fuel Excise Tax	11-14	<input type="checkbox"/> Wine Liter Tax	60-8
<input type="checkbox"/> Health Care Provider Taxes	11-27	<input type="checkbox"/> All of the above applicable to the taxpayer	
<input type="checkbox"/> IFTA	11-14B	<input type="checkbox"/> Other Taxes (as listed below)	
<input type="checkbox"/> Manufacturing Investment Tax Credit	11-13S		

4. Information to be released (describe specifically):

5. Reason(s) why information is to be released:

This waiver will be effective only to the extent explained above and any other release of information is not permitted without additional authorization. Additionally, information will be released only to the extent the Tax Commissioner believes disclosure is necessary to comply with this Authorization to disclose information, and will not be disclosed to the extent the Tax Commissioner determines that disclosure would seriously impair administration of this State's tax laws.

This authorization must be signed by the taxpayer, or taxpayer's authorized representative, and the signature of the person signing the authorization must be notarized. Documentation of fiduciary relationships (e.g. Guardianship, POA, Trustee, Executrix) must be attached. Please note that original signatures are required. Faxed, photocopied or stamped signatures are unacceptable.

Authorization is for:

- release of personal income tax return(s); if jointly filed personal income tax return is requested, the authorization must be signed by either the husband or the wife.
- release of a return filed by a business that is a sole proprietorship, the authorization must be signed by the owner of the business or by an employee of the business, or other person, who is authorized to sign the authorization.
- a corporation, the authorization must be signed by its president, vice president, treasurer, assistant treasurer, chief accounting officer or other person duly authorized to sign the authorization.
- release of a return filed by a partnership, as defined for federal income tax purposes, the authorization must be signed by the managing partner, or tax matters partner, or any other partner or employee of the partnership authorized to sign the authorization.
- release of a return filed by a limited liability company, the authorization must be signed by the managing member, tax matters member, or any other member or employee of the limited liability company authorized to sign the authorization.
- a return filed by an estate or trust, the authorization must be signed by the executor or executrix of the estate, or the trustee of the trust.
- for information other than a tax return, the authorization must be signed by a person who could authorize release of taxpayer's tax return.

Print Name

Signature

Capacity

Date

State of _____

County of _____, to-wit,

This day appeared before me, the undersigned notary public, _____ who
acknowledge under oath the signature above. Print Taxpayer's Name

Notary Public

Date

My commission expires _____