

Privacy Act Statement

WV Office of Tax Appeals

Pursuant to section 7 of the Federal Privacy Act of 1974, as last amended, your disclosure of your social security number, or your Federal Employer Identification Number, or West Virginia Taxpayer Number, whichever is applicable, is mandatory. This taxpayer identifying number is required by us so that we use the same taxpayer identifying number used by the Federal Internal Revenue Service or by the West Virginia State Tax Division, or both, enabling us to identify the correct taxpayer involved in administrative litigation before this tribunal, which assures that we comply with W. Va. Code § 11-10A-23, as last amended, requiring us to maintain the confidentiality of each taxpayer's return information as defined by W.Va. Code § 11-10-5d(b)(5), as last amended.

We have the authority to solicit your social security number or other taxpayer identifying number because of section 6109 of the Internal Revenue Code of 1986, as last amended, and the regulations promulgated in accordance therewith.

In addition, the Tax Reform Act of 1976, at 42 U.S.C. § 405(c)(2)(C)(i), as last amended, expressly exempts state or local agencies from the general restrictions on using and disclosing social security numbers, to the extent that such numbers are used in the administration of, among other things, any state or local tax law.

We will not disclose your social security number or other applicable taxpayer number except as, and only to the extent, authorized by specific federal and state law.

The Office of Tax Appeals does and will continue to appropriately secure your personal information.