

### 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:**

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

**4. Information to be released: (describe specifically)**

\_\_\_\_\_  
 \_\_\_\_\_

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

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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.

Authorization is for:

- release of a jointly filed personal income tax return, 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 West Virginia,

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 \_\_\_\_\_