



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Joe Manchin III  
Governor

Craig A. Griffith  
Acting Tax Commissioner

ADMINISTRATIVE NOTICE 2010-17

Notice of Adjusted Interest Rates  
On Tax Underpayments and Overpayments  
And on Public Contracts  
For the Period of  
July 1, 2010 through December 31, 2010

FILED  
2010 MAY -3 PM 3:35  
OFFICE WEST VIRGINIA  
SECRETARY OF STATE

West Virginia Code §§11-10-17 and 17a require the Tax Commissioner to establish interest rates every six months based on the adjusted prime rate charged by banks. The interest rate shall not be less than 8 percent.

Notice is hereby given that for the period beginning July 1, 2010, and ending December 31, 2010, inclusive, the rate of interest on underpayments of tax will be 9.5 percent, and the rate of interest on overpayments of taxes, and on public contracts when final payment is delayed, will be 8 percent.

Notice of this determination by the Tax Commissioner was submitted to the State Register.

Craig A. Griffith  
Acting Tax Commissioner

Issued: May 3, 2010