

BEFORE THE WEST VIRGINIA OFFICE OF TAX APPEALS

PREHEARING STATEMENT

OTA Form 5 Sept., 2003

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Pursuant to the provisions of § 49.2 of the OTA Procedural Rules (effective Apr. 20, 2003), the parties are to first exchange with each other, and then file with OTA, not less than five (5) days prior to the prehearing conference, this completed prehearing conference statement.

Attach additional sheets, if necessary, in the same size and format.

Petitioner's(s') Name(s): \_\_\_\_\_  
\_\_\_\_\_

OTA Docket No(s): \_\_\_\_\_

State Tax Commissioner's File No(s): \_\_\_\_\_  
\_\_\_\_\_

Type(s) of Tax (or License) Involved: \_\_\_\_\_

Time Period(s) Involved: \_\_\_\_\_

Total Amounts in Controversy: Tax: \$ \_\_\_\_\_ Interest: \$ \_\_\_\_\_

Additions: \$ \_\_\_\_\_ Penalty: \$ \_\_\_\_\_ Other: \$ \_\_\_\_\_

Total: \$ \_\_\_\_\_

Material Factual Issue No. 1: \_\_\_\_\_  
\_\_\_\_\_?

Amount in Controversy--this Issue (specify as to tax, interest, additions, etc.):

\$ \_\_\_\_\_

Material Factual Issue No. 2: \_\_\_\_\_  
\_\_\_\_\_?

Amount in Controversy--this Issue (specify as to tax, interest, additions, etc.):

\$ \_\_\_\_\_

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**Legal (or Accounting, etc.) Issue No. 1:** \_\_\_\_\_  
\_\_\_\_\_?

**Amount in Controversy--this Issue (specify as to tax, interest, additions, etc.):**

\$ \_\_\_\_\_

**Legal (or Accounting, etc.) Issue No. 2:** \_\_\_\_\_  
\_\_\_\_\_?

**Amount in Controversy--this Issue (specify as to tax, interest, additions, etc.):**

\$ \_\_\_\_\_

**Legal (or Accounting, etc.) Issue No. 3:** \_\_\_\_\_  
\_\_\_\_\_?

**Amount in Controversy--this Issue (specify as to tax, interest, additions, etc.):**

\$ \_\_\_\_\_

**Stipulations as to Material Facts, Authenticity of Documents, etc.:** Attach separate sheet(s)  
See § 47 of the OTA Procedural Rules for requirements as to form, etc.

**Name(s) of Expected Witness(es) at Hearing and Basic Purpose(s) of His or Her Testimony:**

<u>Name</u>	<u>Purpose(s)</u>
<u>Petitioner's(s')</u> : _____	_____
_____	_____
_____	_____
_____	_____

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	<u>Name</u>	<u>Purpose(s)</u>
<u>Petitioner's(s') Witness(es):</u> (concluded)	_____	_____
	_____	_____
	_____	_____
<u>Tax Commissioner's</u> <u>Witness(es):</u>	_____	_____
	_____	_____
	_____	_____

**Exhibit(s) at Hearing:**

	<u>No.</u>	<u>Description</u>
<u>Petitioner's(s)'</u>	1	_____
	2	_____
	3	_____
	4	_____
	5	_____
	6	_____
	7	_____
<u>Tax Commissioner's:</u>	1	_____
	2	_____
	3	_____
	4	_____

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	<u>No.</u>	<u>Description</u>
<u>Tax Commissioner's Exhibits (concluded):</u>	5	_____
	6	_____
	7	_____
<u>Joint Exhibit of Parties:</u>	1	_____
	2	_____
	3	_____

**Estimated Time to Present Evidence at Hearing:**

Petitioner(s):

Case in Chief: \_\_\_\_\_  
Rebuttal: \_\_\_\_\_  
Cross-exam (total): \_\_\_\_\_

Subtotal: \_\_\_\_\_

Tax Commissioner:

Case in Chief: \_\_\_\_\_  
Rebuttal: \_\_\_\_\_  
Cross-exam (total): \_\_\_\_\_

Subtotal: \_\_\_\_\_

TOTAL: \_\_\_\_\_

**Any Formal Amendments to Pleadings Needing an Order:**

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

**Any Consolidation of Petitions or Separation of Cases or Issues Needing an Order:**

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

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**Very General Description Showing Good-Faith Resolution Attempts and Likelihood of Finalized Resolution of any or all matters or issues before Evidentiary Hearing--Include Date and Very General Results of Counsel Conference Held Pursuant to § 19 of OTA Procedural Rules:**

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**Any Other Matters Likely to Aid in Disposition of Proceeding at Prehearing Conference or at Evidentiary Hearing, Including Discussion of Court Reporter's Fees:**

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Note: Unless otherwise directed at the prehearing conference, the parties are to present, to the presiding administrative law judge ("ALJ"), an agreed-to (signed by both parties) Order Summarizing the Prehearing Conference, within seven (7) calendar days after the prehearing conference. A properly prepared Prehearing Statement should greatly facilitate preparation of that agreed-to Order for the ALJ's signature.

# **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.