

**TAX COMMISSIONER'S PREHEARING STATEMENT
BEFORE THE WEST VIRGINIA OFFICE OF TAX APPEALS**

Date _____

Petitioner Name _____

Docket No(s) _____

1) Is there any statutory, regulatory or case law authority that the Tax Commissioner will rely on that is not listed in the Petitioner's prehearing statement?

If so, please provide citations to that authority below.

2) Does the Tax Commissioner believe that any of the statutory or regulatory provisions at issue in this case are ambiguous? If so, please explain the ambiguity below.

3) Are there any material facts in this matter that the parties do not agree on? If so, please list/discuss them below.

4) Do the parties agree on the amount in controversy?

- Yes No

5) If no, please explain why not.

6) Please list the witnesses the Tax Commissioner will call.

- ---
- ---
- ---
- ---
- ---

4) Please list the documents the Tax Commissioner will introduce at hearing.

- ---
- ---
- ---

- _____
- _____
- _____

Attorney/Representative for Tax Commissioner

Date

All prehearing statements must be sent to the Office of Tax Appeals electronically, by email to the following address wvota@wv.gov Please ensure that this mailing includes the Petitioner's docket number(s)