

**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.

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5) If no, please explain why not.

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

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

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\_\_\_\_\_  
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](mailto:wvota@wv.gov) Please ensure that this mailing includes the Petitioner's docket number(s)