The West Virginia Office of Tax Appeals is required by either or both state and federal laws to collect and use your social security number in order to complete regular business practices. Pursuant to Section 7 of the Privacy Act of 1974, your disclosure of your social security number is mandatory. Social security numbers are required by us to identify and maintain proper taxpayer, licensee, and other financial files in order to fulfill our state mandated duties. Failure to provide a social security number will result in legal action. We have the authority to solicit your social security number pursuant to Section 7 of the Federal Privacy Act of 1974 and the Section 6109 of the Internal Revenue Service Code 1986. The West Virginia Office of Tax Appeals does and will continue to appropriately secure your personal information.