WEST VIRGINIA CODE: §11-10-7C

§11-10-7c. Abatement of any penalty or addition to tax attributable to written advice by Tax Commissioner.

(a) In general. -- The Tax Commissioner shall abate any portion of any penalty or addition to tax (or fee) attributable to erroneous advice furnished to the taxpayer (or feepayer) in writing by an officer or employee of the Tax Division, acting in such officer's or employee's official capacity.

(b) Limitations. -- Subsection (a) of this section shall apply only if the Tax Commissioner finds that all of the following conditions are satisfied:

(1) The written advice was reasonably relied upon by the taxpayer (or feepayer) and was in response to a specific written request of the taxpayer (or feepayer); and

(2) The portion of the penalty or addition to tax (or fee) did not result from a failure by the taxpayer (or feepayer) to provide adequate or accurate information.

(c) Any person seeking relief under this section shall file with the commissioner all of the following:

(1) A copy of the person's written request to the commissioner and a copy of the commissioner's written advice;

(2) A statement signed under penalty of perjury setting forth the facts on which the claim is based;

(3) Any other information which the commissioner may require.

WV Legislature