

## **WEST VIRGINIA CODE: §11-10A-15**

### **§11-10A-15. Appearances before the office of tax appeals.**

(a) A person may appear before the office of tax appeals in his or her own behalf, or may be represented by an attorney or by any other person as he or she may choose.

(b) Nothing in this section may be construed to permit the unauthorized practice of law as defined by the West Virginia Supreme Court of Appeals.