WEST VIRGINIA SECRETARY OF STATE

KEN HECHLER

ADMINISTRATIVE LAW DIVISION

Form #6

Do Not Mark In this Box

FILED 1988 APR -4 PM 1: 19

SECRETARY OF STATE

NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED BY THE WEST VIRGINIA LEGISLATURE.

AGENCY: TAX DEPARTMENT	TITLE NUMBER: 110
AMENDMENT TO AN EXISTING RULE: YES, NO_X	
IF YES, SERIES NUMBER OF RULE BEING AMENDED:	
TITLE OF RULE BEING AMENDED:	
IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED:	.3A
TITLE OF RULE BEING PROPOSED: SEVERANCE T	<u>AX</u>
· — — — — — — — — — — — — — — — — — — —	
THE ABOVE RULE HAS BEEN AUTHORIZED BY THE WEST VIRGII	NIA LEGISLATURE.
AUTHORIZATION IS CITED IN (house or senate bill number)	в. 397
SECTION64-2-11(10)(5)(h), PASSED ON	MARCH 31, 1988
THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS	RULE BECOMES EFFECTIVE ON
THE FOLLOWING DATE: APRIL 4, 1988	
	1.110

MICHAEL E. CARY STATE TAX COMMISSIONER KEN HECHLER Secretary of State

MARY P. RATLIFF Deputy Secretary of State

BARBARA STARCHER Deputy Secretary of State

RICHARD S. STEPHENSON Deputy Secretary of State

Telephone: (304) 345-4000 Corporations: 342-8000 RECEIVED

1988 APR 11 AN 10: 40

STATE TAX DEPARTMENT LEGAL DIVSTATE OF WEST VIRGINIA SECRETARY OF STATE

FROM: RICH O. HARTMAN, DIR. ADMIN. LAW DIV.

Charleston 25305

THE ATTACHED RULE(S) RECENTLY FILED BY YOUR AGENCY HAVE

WILLIAM H. HARRINGTON Chief of Staff

RICH O. HARTMAN Director, Administrative Law

> DONALD R. WILKES Director, Corporations

> > VIRGINIA SKEEN Special Assistant

(Plus all the volunteer help we can get)

BEEN ENTERED INTO THE COMPUTER. PLEASE REVIEW AND PROOF AND RETURN WITH ANY CORRECTIONS. IF THERE ARE NO CORRECTIONS PLEASE SIGN THIS MEMO AND RETURN TO THIS OFFICE. YOU WILL BE SENT A FINAL VERSION OF YOUR RULE(S) FOR YOUR RECORDS.
PLEASE RETURN EITHER THE CORRECTED RULE OR THIS FORM WITHIN TEN (10) WORKING DAYS OF THE DATE YOU RECEIVED THIS REQUEST. CALL IF YOU HAVE ANY QUESTIONS.
Sevies 13A
THE ATTACHED RULE(S) HAVE BEEN REVIEWED AND ARE CORRECT.
SIGNED:
TITLE OF PERSON SIGNING:
DATE:

THE ATTACHED RULE(S) HAVE BEEN REVIEWED AND NEEDS CORRECTED. THESE CORRECTIONS HAVE BEEN MARKED. SIGNED: Magney TITLE OF PERSON SIGNING: Construct Change Date: 4-13-88