

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #6

Do Not Mark In this Box

FILED
1990 APR 2 AM 11:45
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

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

AGENCY: DEPARTMENT OF TAX AND REVENUE TITLE NUMBER: 110

AMENDMENT TO AN EXISTING RULE: YES , NO

IF YES, SERIES NUMBER OF RULE BEING AMENDED: 24

TITLE OF RULE BEING AMENDED: CORPORATION NET INCOME TAX

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: _____

TITLE OF RULE BEING PROPOSED: _____

THE ABOVE RULE HAS BEEN AUTHORIZED BY THE WEST VIRGINIA LEGISLATURE.

AUTHORIZATION IS CITED IN (house or senate bill number) S.B. 243

SECTION 64-7-6 (ee), PASSED ON MARCH 10, 1990

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON
THE FOLLOWING DATE: APRIL 2, 1990



CHARLES O. LORENSEN
STATE TAX COMMISSIONER



State of West Virginia
Department of Tax and Revenue

Charleston 25305

GASTON CAPERTON
GOVERNOR

FILED
1000 MAR 33 AM 11:45
OFFICE OF WEST VIRGINIA
CHARLES O. LORENSEN
SECRETARY

CONSENT TO FINAL FILE RULE

April 2, 1990

To Whom It May Concern:

Title of Rule: Corporation Net Income Tax
Title Number: 110
Series Number: 24

Pursuant to West Virginia Code § 5E-2-2(a), the undersigned hereby consents to the final filing of the foregoing rule.

Signed this 2nd day of April, 1990.

Charles O. Lorenson, Secretary
Department of Tax and Revenue