



FILED

2021 AUG 27 P 2: 05

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**From:** Stockton, Stephen B <stephen.b.stockton@wv.gov>  
**Sent:** Friday, August 27, 2021 1:22 PM  
**To:** Maureen Lewis <mlewis@wvsos.com>  
**Cc:** Steiner, Elizabeth G <elizabeth.g.steiner@wv.gov>; Morton, Mark S <mark.s.morton@wv.gov>  
**Subject:** The State Tax Department hereby withdraws the Agency Approved rule for 110 CSR 1A

It has come to the attention of the State Tax Department that the previously-submitted Agency Approved rule for 110 CSR 1A should have been submitted as a Final File of a Legislative Exempt rule. Accordingly, the State Tax Department wishes to withdraw the previously-submitted Agency Approved rule for 110 CSR 1A, and we will Final File the Legislative Exempt version of the rule shortly.

Thank you.

Stephen Stockton  
Attorney Supervisor  
West Virginia State Tax Department  
P.O. Box 1005  
Charleston, West Virginia 25324-1005  
304-558-5330 (phone)  
304-558-8728 (fax)  
[stephen.b.stockton@wv.gov](mailto:stephen.b.stockton@wv.gov)