

REDACTED DECISION – DK# 20-222, 22-023

**BY: A.M. “FENWAY” POLLACK, CHIEF ADMINISTRATIVE LAW JUDGE
DECISION ENTERED ON OCTOBER 7, 2022**

FINAL DECISION

ORDER AFFIRMING TAX COMMISSIONER’S REFUND DENIAL

This consolidated matter is based upon four (4) appeals from the Petitioner. Docket No. 20-057 was filed on February 3, 2020, Docket No. 20-169 was filed on June 23, 2020, Docket No. 20-222 was filed on August 25, 2020, and Docket No. 22-023 was filed on February 3, 2022. Eventually all four (4) matters were consolidated.¹ During the pendency of these four (4) consolidated appeals the parties agreed that two (2) other appeals, (Docket Nos 19-008 & 19-064) also filed by the Petitioner would be “test cases”. A Final Decision in those two cases was entered on August 18, 2022. Thereafter, in status conferences and in correspondence dated September 29, 2022, both parties agreed to be bound by the August 18, 2022, Final Decision.²

Based upon the foregoing, it is the **FINAL DECISION** of the West Virginia Office of Tax Appeals that the refund decreased letter issued on June 23, 2020, in Docket No 20-222 and the refund decreased letter in Docket No 22-023, issued on December 6, 2021, are hereby **AFFIRMED**.

Interest continues to accrue on the unpaid tax until this liability is fully paid pursuant to the West Virginia Code Section 11-10-17(a).

WEST VIRGINIA OFFICE OF TAX APPEALS

By: _____
A. M. “Fenway” Pollack
Chief Administrative Law Judge

Date Entered

¹ Since their filing, Docket Nos 20-057 and 20-169 have been dismissed.

² On September 29th both parties sent correspondence and proposed orders, explaining that they could not agree on language for an agreed order, but confirming that they agreed to be bound by the August 18, 2022, Final Decision. These proposed orders also confirmed the amount of the refund denial in this matter, \$____, which was sought for severance taxes paid in tax years 2018 & 2019.