

**SANITIZED DEC. – 02-465 SV – BY – R. MICHAEL REED – SUBMITTED FOR
DECISION ON BRIEFS – 09/12/03 ISSUED – 11/03/03**

**FINAL DECISION
INCORPORATING COMPUTATION OF TAX LIABILITY**

WHEREAS, This matter is before the West Virginia Office of Tax Appeals on a petition for reassessment filed by the Petitioner, and

WHEREAS, On September 12, 2003, this tribunal entered its “Final Decision on Issues,” wherein it articulated its determination respecting the legal and factual issues in this matter; and

WHEREAS, In its “Final Decision on Issues,” this tribunal neither ruled entirely in favor of the Petitioner nor the Respondent; and

WHEREAS, Based on the evidence contained in the record, this tribunal was unable to make a determination respecting the computation of the Petitioner’s gross income that was subject to the privilege tax on the provision of certain health care services or the amount of the privilege tax due on said gross income; and

WHEREAS, In its “Final Decision on Issues,” this tribunal required the parties to compute the Petitioner’s gross income subject to the privilege tax on the provision of certain health care services and the amount of the privilege tax due on said gross income, in accordance with said decision; and

WHEREAS, The parties have computed the Petitioner’s gross income subject to the privilege tax on the provision of certain health care services and the amount of the privilege tax due on said gross income, in accordance with the principles articulated in said decision, and have provided those computations to this tribunal;

WHEREFORE, in accordance with the provisions of 121 C.S.R. 1, §§ 73.1.1, 73.1.2, and 73.1.3 (Apr. 20, 2003), it is the **FINAL DECISION** of the **WEST VIRGINIA OFFICE**

OF TAX APPEALS that the tax assessment issued against the Petitioner for the year period of January 1, 1998, through December 31, 2001, for tax and interest, updated through May 1, 2002, should be and is hereby **MODIFIED** in accordance with the “Final Decision on Issues,” for **revised** tax and **interest** on the revised tax, updated through October 15, 2003, for a **total revised** liability.