



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities Division
Federal, State and Local Governments
150 Court Street, Shonk Plaza
Charleston, WV 25301

State of West Virginia Supreme Court of Appeals
Attn: [REDACTED]
1900 Kanawha BLVD E
Charleston, WV 25305

RECEIVED
WV SUPREME COURT

MAY - 1 2017

ADMINISTRATIVE
OFFICE

Date: 04/28/2017
Person to contact: [REDACTED]
Contact ID number: [REDACTED]
Contact telephone number: [REDACTED]
Manager's name / ID number: [REDACTED]
Manager's telephone number: [REDACTED]
Tax periods: 201503, 201506, 201509, 201512
Response due date: 05/11/2017

Dear State of West Virginia Supreme Court of Appeals,

I'm conducting an audit of your federal employment tax returns for the tax periods listed above. Call me at the telephone number listed above by the response due date to schedule the initial appointment. When you call, I'll discuss the audit process and the records requested on the enclosed Form 4564, *Information Document Request*. I'll meet with you and your designated personnel to discuss the audit process, and interview agency personnel about employment-related practices and procedures. I'll start reviewing your books and records, discuss the expected duration of the audit, and answer questions about your federal employment tax responsibilities. Form 4564 lists books and records I need to begin the audit. Please have these materials available at the appointment. We may need to schedule more appointments and ask for more books and records to clarify and resolve issues. During the audit, I'll identify issues, and request and review additional information you submit. The audit's expected length may change due to the complexity of issues, availability of staff to address questions, the requirement of specific books and records, and unforeseen delays. After we complete the audit, I'll explain unresolved issues affecting the entity's tax liabilities and discuss how to resolve them. Please ask about any adjustment you don't understand. I encourage you to read Publication 1, *Your Rights as a Taxpayer*, which explains your rights as a taxpayer and the audit, appeals, collection, and refund processes. You must submit a power of attorney if you want someone to represent you during any part of this audit. You can submit Form 2848, *Power of Attorney and Declaration of Representative*, for this purpose. If you decide you want representation after the audit starts, I'll delay further activity for a reasonable amount of time while you retain a representative. You can get any forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or by visiting our website at www.irs.gov/formspubs. The Office of Federal, State, and Local Governments (FSLG) of the IRS is responsible for the education and federal tax compliance of government entities. Information about FSLG is located on the IRS web site, www.irs.gov, using search acronym "FSLG." Our goal is to ensure compliance with tax laws in the most efficient manner possible.

If you have questions, you can contact me at the telephone number listed at the top of this letter. You can also speak to my manager at any time. My manager's name and telephone number are also listed in the heading of this letter.

Thank you for your cooperation.

Sincerely,

A large black rectangular redaction box covering the signature and name of the sender.

Enclosure:
Form 4554