



Larry Pack
Acting Secretary of Revenue

Matthew Irby
State Tax Commissioner

STATE TAX DEPARTMENT

December 27, 2023

The Honorable Jim Justice
Governor
State Capitol
1900 Kanawha Blvd., East
Charleston, WV 25305

The Honorable Craig Blair
Senate President
State Capitol, 229-M
1900 Kanawha Blvd., East
Charleston, WV 25305

The Honorable Roger Hanshaw
Speaker of the House
State Capitol, 228-M
1900 Kanawha Blvd., East
Charleston, WV 25305

Gentlemen:

Pursuant to Section 11-13JJ-6 of the West Virginia Code, this letter is in lieu of the 2024 Tax Credit Review and Accountability Report for the West Virginia Volunteer Firefighter Tax Credit Act. There were no Taxpayers asserting the tax credit on a tax return in the reporting period. The return due date based on volunteer firefighters tax credits claimed in the Tax Year 2023 is April 15, 2024, which is after the due date of this report. Therefore, per the Statute, no formal report is to be filed.

If you have any additional questions or concerns regarding this matter, please contact this office at 304-558-0751.

Sincerely,


Matthew Irby
State Tax Commissioner

cc: **Larry Pack**, Acting Secretary of Revenue
Mark Muchow, Deputy Secretary of Revenue
Legislative Librarian