

2016 Guidebook to West Virginia Taxes

The West Virginia Society of Certified Public Accountants is pleased to announce publication of the **2016 Guidebook to West Virginia Taxes** as an e-book that is available to the public, at no charge, at the Society's website www.wvscpa.org and at www.jimsturgeon.com.

The introductory materials and eleven chapters comprise more than 465 pages. Each is downloadable as a separate Adobe Acrobat PDF document. The subjects listed in the table of contents in the front of each chapter are bookmarked to the text in the chapter. An index appears at the end of each chapter.

The 2016 edition of the **Guidebook** incorporates legislative and regulatory changes since the 2015 **Guidebook** was published. The eleven chapters and introductory materials that comprise the **Guidebook** were written, revised and updated by tax professionals who have years of experience in West Virginia state and local tax matters. These practitioners include: Steven R. Broadwater, C. Page Hamrick, III, Kevin Highlander, John A. Mairs, Alan Mierke, David Phillips, Ryan Pulver, Herschel H. Rose, III, Dale W. Steager, and Marlin Witt. The **Guidebook** was edited by Dale W. Steager. Chapters in the **Guidebook** include:

- Chapter 1 – Corporation Net Income Tax
- Chapter 2 – Business Franchise Tax
- Chapter 3 – Tax Incentives for Business Development in West Virginia
- Chapter 4 – Non-corporate Income Taxes
- Chapter 5 – Consumers Sales and Service Tax and Use Tax
- Chapter 6 – Property Tax
- Chapter 7 – Severance Tax
- Chapter 8 – Estate Taxes
- Chapter 9 – Procedure and Administration
- Chapter 10 – Miscellaneous Taxes
- Chapter 11 – Unclaimed Property

The **2016 Guidebook** is designed as a quick reference work describing the general provisions of the respective tax laws, regulations and administrative practices useful to tax practitioners, businessmen and others who prepare or file West Virginia state and local returns or who are required to deal with West Virginia state and local taxes.

The **Guidebook** is not designed to eliminate the necessity of referring to the law and regulations for answers to specific problems nor is it intended to take the place of the more detailed information available from other publishers. If accounting, legal, or tax advice or other expert assistance is required, the services of a competent professional person should be sought.