SUPREME COURT OF APPEALS STATE OF WEST VIRGINIA

GARY L. JOHNSON ADMINISTRATIVE DIRECTOR



ADMINISTRATIVE OFFICE BUILDING 1, ROOM E-100 1900 KANAWHA BOULEVARD, E. CHARLESTON, WV 25305-0832 (VOICE) 304/558-0145 (FAX) 304/558-1212 www.courtswv.gov

VIA ELECTRONIC MAIL

Brad McElhinny West Virginia MetroNews 1111 Virginia St. E. Charleston, WV 25311 Brad.McElhinny@wvradio.com

RE: Freedom of Information Request

Mr. McElhinny,

I write in response to your Freedom of Information Act (FOIA) request directed to the Supreme Court of Appeals of West Virginia dated April 24, 2018, and received here in the Administrative Office (AO) that same day.

Your request asks the AO for "copies of public records reflecting an audit of the Supreme Court by the Internal Revenue Service." You further stated that the "audit started in April 2017 and concluded in early 2018."

Regarding your request, please see attached statement of the Supreme Court of Appeals of West Virginia and IRS documents.

Sincerely,

Sarah Massey

Associate Administrative Counsel

Enclosures



Supreme Court of Appeals State of West Virginia

News

Administrative Office 1900 Kanawha Blvd., East Bldg. 1, Room, E-316 Charleston, West Virginia 25305 (304) 340-2305 Jennifer Bundy (304) 340-2306 April Harless (304) 558-1212 FAX

Web Site: <u>www.courtswv.gov</u> Facebook: <u>wvjudiciary</u> Twitter: <u>WVcourts</u>

Flickr: www.flickr.com/photos/courtswv/ Email: Jennifer.Bundy@courtswv.gov Email: April.Harless@courtswv.gov

Court releases tax audit

The Supreme Court of Appeals remains committed to transparency and accountability and to regaining the trust of West Virginia taxpayers. Recently, requests have been made for documents relating to a federal employment tax audit of the Court conducted by the Internal Revenue Service in recent months. We believe that these documents are confidential and exempt from disclosure to the public under the Freedom of Information Act (W.Va. Code § 29B-1-4(2) and (5)). First, they contain personal tax information regarding individual employees of the Court and those employees are entitled to their privacy. Moreover, under federal and state laws, the tax return documents are confidential. However, in the interest of transparency, the Court makes this statement and discloses documents relating to the IRS audit. It should be emphasized that none of the employees listed in the Proposed Notice of Adjustment documents committed any wrongdoing and none of the employees listed are Justices.

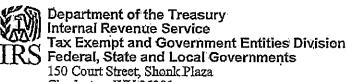
The federal employment tax audit of tax year 2015 conducted by the IRS beginning in April 2017 was a routine compliance audit of a broad range of issues

including payroll processes and procedures, travel reimbursements and related policies, payments to independent contractors, educational reimbursements and classification of employees. The Court cooperated fully with the audit over the course of several months.

Eventually, the IRS identified eight categories of federal tax payment adjustments that the Court needed to make. Seven of those categories related to workers classified as independent contractors who should have been treated as employees for tax purposes. The eighth category related to per diem payments that should have been treated as taxable to the employees who received them.

The Court is disclosing the eight Proposed Notice of Adjustment documents that the IRS issued in the audit process. In the interest of protecting the privacy of our employees, individual taxpayer information is redacted, consistent with the instructions from the IRS to the Court. As noted above, the Court and the IRS reached a resolution on these eight items and the Court paid the IRS \$227,541, which was calculated based on tax withholding the Court should have made. The resolution closed the audit and resolved all federal tax matters considered in the audit for tax years 2014, 2015, 2016, 2017 and 2018 through March 31. The Court is disclosing the resolution document.

The Court welcomed the opportunity to meet its obligations under federal tax law and regrets the errors made. We are fully committed to compliance with our federal tax obligations in the future.



Charleston, WV 25301

State of West Virginia Supreme Court of Appeals

1900 Kanawha BLVD E Charleston, WV 25305

RECEIVED WW SUPREME COURT

MAY - 1 2017

ADMINISTRATIVE

Dear State of West Virginia Supreme Court of Appeals,

Date: 04/28/2017 Person to contact: Contact ID number: Contact telephone number: Manager's name / ID number: Manager's telephone number: Tax periods:

201503, 201506, 201509, 201512 Response due date: 05/11/2017

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 I, 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.

> Letter 3850-Y (Rev. 5-2016) Catalog Number 53159M

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,

Enclosure: Form 4564

Form 4564	Department of the Tr Internal Revenue S Information Document	ervice	Request Number 1 – AUTH
To: State of West Virgini 1900 Kanawha BLVI Charleston, WV 2530		Submittee	Authorization Form d to: Previous Requests:
··		Initial Req	

Please complete the enclosed Authorization and Declaration Form by listing authorized individuals, sign and return during our first meeting.

The form provides to us those individuals who have been authorized to work with us during this audit and who has the authority to sign documents on behalf of the Supreme Court of Appeals.

We understand there may be changes during the audit of the Supreme Court of Appeals Personnel and we can change or update the form and authorization if this should occur.

Inform	ation Due By: To Be Determined	At Next Appointment X	Mail In
•	Name and <u>Title of Requestor</u> : Employee Identification Number:		Date: April 28, 2017
FROM	Office Location:	Phone: Fax:	Page 1 of 1
Form 45	64		IDR - 1 AUTH

Form 4564 Department of the Treasury Request Number Internal Revenue Service 2 - GEN Information Document Request Subject: Employment Taxes - General To: State of West Virginia Supreme Court of Appeals Submitted to: EIN: 55-6000760 1900 Kanawha BLVD E Dates of Previous Requests: Charleston, WV 25305 Initial Request Description of Documents Requested: Please have the following information for the calendar year ending 2015 available at the appointment that was scheduled for June 26th thru June 30th, 2017. Whenever possible, provide the items electronically in text (delimited), Access database, adobe or Excel spreadsheet format. 1. Provide employment contracts in effect during calendar year 2015 for all Executives 2. Organizational Chart for State of West Virginia Supreme Court of Appeals 3. Provide the State Auditor's Report for 2015 for the State of West Virginia Court of Appeals, including the management letter 4. Copies of Termination and/or Severance Agreements for all departing employees for 2015 5. List any employment related settlement payments made in 2015 including: a. Name b. Amount paid c. If a W-2 or Form 1099 was issued and d. Any documentation pertaining to the settlement 6. Provide a list of all retirement plans and benefits available to any employee or group of employees, including, but not limited to retirement plans under Internal Revenue Code sections 401(a), 403(b), 457(b), 457(f), 408(k), 408(p), etc.; early retirement incentives; severance pay; and vacation/sick leave conversion plans. 7. Please have a copy or copies of the above plan(s) available for review 8. Have copies of all documents, brochures, employee handbooks, etc. describing your retirement plans and benefits available for review 9. Provide a copy of policies and procedures that the State of West Virginia Court of Appeals has in place for all County Courts for reporting of payroll and accounts payable The above listed items are not all inclusive. Additional information may be requested during the course of the examination. Information Due By: June 26, 2017 At Next Appointment X Mail In Name and Title of Requestor: Date: May 25, 2017 Employee Identification Number:

Phone: Fax:

Page 1 of 1

IDR - 2 GEN

Form 4564

FROM

Office Location:

Form 4564	Form 4564 Department of the Internal Revenue Information Docume		Request Number 3 – Payroll
To:	•	Subject: E	mployment Taxes- Payroll
State of West Virginia EIN: 55-6000760	Supreme Court of Appeals	Submitted	to:
1900 Kanawha BLVD Charleston, WV 2530	•	Dates of Pr Initial Requ	evious Requests:

Please have the following information for the calendar year ending 2015 available at the appointment that was scheduled for June 26th thru June 30th, 2017. Whenever possible, provide the items electronically in text (delimited), Access database, adobe or Excel spreadsheet format.

- 1. Have the information contained on Form W-4's for all employees. It is preferred that this information be available electronically. I am looking for a list of employees, the number of allowances claimed and date of hire.
- Copies of any correspondences received from the Internal Revenue Service or the Social Security Administration regarding the filing of Form W-2's for 2015
- 3. End of calendar year gross payroll summary (from the payroll journal) in electronic format (access database, Excel spreadsheet format or PDF)
- 4. End of calendar year individual payroll summary for each employee showing individual items of compensation and individual deductions from compensation in electronic format (text (delimited), Access database, Excel spreadsheet format or PDF)
- 5. Please include a definition of any codes/abbreviations used in these summaries
- 6. Provide a reconciliation for each of the following for calendar year 2015:
 - a. Gross Payroll (from payroll summary) to Forms 941
 - Gross Payroll (from payroll summary) to Medicare Wages (Form W-3 box
 5)
 - Gross Payroll (from payroll summary) to Social Security Wages (Form W-3 box 3)

Inform	nation Due By June 26, 2017	At Next Appointment X	Mail In
	Name and Title of Requestor: Employee Identification Num		Date: May 25, 2017
FROM	Office Location:	Phone: Fax:	Page 1 of 3
Form 45	64		IDR – 3 Payroll

Form 4564	Department of the T Internal Revenue S Information Documen	ervice	Request Number 3 – Payroll	
To:		Subject: E	Employment Taxes- Payroll	
State of West Virginia Supreme Court of Appeals EIN: 55-6000760		Submitted to:		
1900 Kanawha BLVI		Dates of Pa	revious Requests:	
Charleston, WV 2530		Initial Request		
Description of Docu7. Identify and expla	in any nontaxable payroll item ar	nounts. Include	a detail and the basis for the	

Please have an individual knowledgeable about the above items available to discuss them during our first appointment.

The above listed items are not all inclusive. Additional information may be requested during the course of the examination.

Inform	nation Due By June 26, 2017	At Next Appointment X	Mail In
-	Name and Title of Requestor Employee Identification Num		Date: May 25, 2017
FROM	Office Location:	Phone: Fax:	Page 2 of 3
Form 45	64		IDR - 3 Payroll

t Virginia Supreme Court of Ap 0760 na BLVD E			oyment Taxes- Pa	ayroll
)760				
)760		tou tou		
	Dates of	f Previo	ns Requests:	
VV 25305	l l	Dates of Previous Requests: Initial Request		
of Documents Requested:		<u> </u>		
		ve 4 7	5 \	
econciliation of <u>Gross Payroll</u> to <u>I</u>	<u>Medicare Wages</u> (Form V	V-3.box.	5):	
roll (all employees)		\$	21,613,000.00	
	death	\$	(14,000.00)	
		\$	(84,000.00)	
six months		\$	(22,000.00)	
		\$	-	
		\$	(60,000.00)	
		\$, ,	
alth insurance			(200,000.00)	
		_\$.00	
Wages (Form W-3 box 5):		\$	21,492,000.00	
econciliation of <u>Gross Payroll</u> to	Income Taxable Wages (1	Form W-	-3 box 1):	
vroll (all amployees)		\$	21.613.000.00	
	า			
	2 .v .(m)(m)			
		\$		
		· \$	(18,000.00)	
·>		\$		
Plan:				
		\$	(60,000.00)	
exible spending account		\$		
alth insurance		\$	•	
		\$.00.	
'axable Wages (Form W-3 box 1)	:	\$	17,138,000.00	
	econciliation of Gross Payroll to Evroll (all employees) workers - wages paid after year of hires (if no section 218 coverage) six months Plan: t Care flexible spending account exible spending account alth insurance Wages (Form W-3 box 5): reconciliation of Gross Payroll to a year (all employees) worker - all wages paid after death the Plan 401(a) - employee contributed Plan 457(b) Employees Plan: tt Care flexible spending account dexible spending account dexible spending account death insurance	econciliation of Gross Payroll to Medicare Wages (Form World (all employees) workers - wages paid after year of death hires (if no section 218 coverage) - six months Plan: t Care flexible spending account exible spending account alth insurance Wages (Form W-3 box 5): reconciliation of Gross Payroll to Income Taxable Wages (August (all employees)) worker - all wages paid after death at Plan 401(a) - employee contributions under §414(h)(2) at Plan 457(b) Employees Plan: tt Care flexible spending account dexible spending account	econciliation of Gross Payroll to Medicare Wages (Form W-3 box. Proll (all employees) workers - wages paid after year of death hires (if no section 218 coverage) six months Plan: t Care flexible spending account exible spending account alth insurance S Wages (Form W-3 box 5): seconciliation of Gross Payroll to Income Taxable Wages (Form W-1) yroll (all employees) worker - all wages paid after death the Plan 401(a) - employee contributions under §414(h)(2) the Plan 457(b) Employees Plan: t Care flexible spending account exible spending account texible spending account texible spending account texible spending account salth insurance \$ \$	### Reconcilitation of Gross Payroll to Medicare Wages (Form W-3 box 5): ### Aroll (all employees) ### Workers - wages paid after year of death ### With the section 218 coverage) ### Six months ### Care flexible spending account ### Care flexible spending account ### Six months ### Care flexible spending account ### Six

Form 4564

IDR - 3 Payroll

	,	•				•
Form	4564	Intern	ment of the Tr al Revenue Se ion Document	rvice	Reque	st Number 4 - FRI
To:				Subject: Employ	yment Tax	es - Fringe Benefits
State of	West Virgini 6-6000760	a Supreme Court of A	ppeals	Submitted to:	, 	
	anawha BLVI	· 		Dates of Previou	s Reques	ts:
	ton, WV 2530			Initial Request		
Descrip	otion of Docu	ments Requested:				•
		owing information for as scheduled for the				e at the
1.		ritten policies for the fo		iew:		
		table and/or Non-Accou				
		allowances and/or reimb bile allowances and/or :				
		ee use of employer prov		<u>.</u>		
		reimbursements (either				
	 Any oth insurance 	er allowance and/or reince, etc.)	mbursements (i.	e. meal, entertainme	nt, health	
j	including but r	nge benefit plans availal ot limited to cafeteria p ursement plans, etc	ole to any emplo lans (Section 12	yee or group of emg 5), health plans, HA	oloyees (cu S (Health	rrent or retired), Savings Accounts),
	For any of the plans for revie	above plans that the WV w	/ Supreme Cour	t of Appeals has, ple	ease provid	e copies of the
		f employees that have g unt that is included	roup term life in	surance over \$50,00	00 and if it	is included in their
	home overnigh • Na	lowing for any WV Sup t by an employee in 201 me of Employee, Job T partment	5 (i.e. employee			es _, that were taken
		ake, Model and Year of				
		st of the vehicle or FM		ced in service		·
		leage logs for 2015, if a nount included in wages		included		
		amount was included in	-		apport cal	culation and method
		ed for calculation	3 -, 1		••	
	• W	V Supreme Court of Ap	peals written Po	licy on take home v	ehicles	
Inform	ation Due By		At Next Appoi	ntment X	Mail	In
		Title of Requestor: dentification Number	or 0770805	•		Date: May 25, 2017
FROM	Office Loca		2:0110093	· · · · · ·		<u> </u>
	1	v mm v dd. 1	Ph	one:		

Fax:

Form 4564	Department of the Internal Revenue Information Docum	Service	Request Number 4 - FRI
To:		Subject: Emp	oloyment Taxes – Fringe Benefits
State of West Virginia EIN: 55-6000760	Supreme Court of Appeals	Submitted to:	
1900 Kanawha BLVD E Charleston, WV 25305		Dates of Previous Requests: Initial Request	

- 6. Please provide a list of All employees, in electronic format, who received automobile allowances/reimbursements including:
 - a. Employee's name
 - b. SSN
 - c. Date paid
 - d. Amount paid
 - e. Type of payment (allowance or reimbursement)
 - f. Whether any amounts were included in the employee's wages as a taxable benefit

Please have an individual knowledgeable about the above items available to discuss them during our first appointment.

The above listed items are not all inclusive. Additional information may be requested during the course of the examination.

Inform	ation Due By June 26, 2017	At Next Appointment X	Mail In
	Name and Title of Requesto Employee Identification Nu		Date: May 25, 2017
FROM	Office Location:	Phone: Fax:	Page 2 of 2
Form 45	64		MR 4 - Fringe Repelits

Form 4564	Internal Reven	Department of the Treasury Internal Revenue Service Information Document Request	
To:		Subject: Employ	Payments ment Taxes – rting and Vendor Payments
	Supreme Court of Appeals	Submitted to:	rung and vendor Payments
EIN: 55-6000760	·		
1900 Kanawha BLVD		Dates of Previous	s Requests:
Charleston, WV 2530: Description of Docum		Initial Request	
that was scheduled for electronically in text	or June 26 th thru June 30 th , 2 (delimited), Access database,	017. Whenever pos adobe or Excel spr	eadsheet format.
1. Have Forms W-	9 or equivalent for all vendors on	file for 2015 available	for review during the exam
2. Copies of contra	ets entered into with independen	t contractors/vendors f	or 2015
3. Chart of Accoun	its	•	
year 2015, show	ing at least the following fields: Date Name Amounts of all payments Description of payment		Spreadsheet format) for calendar
*If you could po 01/01/2015 thro	ossibly summarize by vendor a ugh 12/31/2015.	ad not by date that w	ould be great and I need
5. Vendor master fi	ile — Typical fields may include (Vendor EIN/SSN Vendor Number	but not limited to):	
•	 Vendor Name 	·	
	Vendor Address1099 indicator		
Please have an individ first appointment.		e above items availa	able to discuss them during our
The above listed item course of the examina	s are not all inclusive. Addit tion.	ional information n	ay be requested during the
Information Due By: <u>J</u>	une 26, 2017 At Next	Appointment X	Mail In
	itle of Requestor: entification Number: 077089	25	Date: May 25, 2017
FROM Office Locat	ion:	<u></u>	
		Phone:	7 0
		Fax:	Page 1 of 1

Form 4564

Page 1 of 1
IDR - 5 Info Reporting/
Vendor Payments

Form 4564	Department of the	ne Treasury	Request Number
	Internal Reven	ue Service	6 – Form W-2/Form 1099
	Information Docu		Matches
_		Subject: Employ	
To:		Form W-2/Form 1	1099 Matches
	preme Court of Appeals	Submitted to:	-
EIN: 55-6000760 900 Kanawha BLVD E			
Charleston, WV 25305	•	Dates of Previous	s Requests:
Description of Documen	nte Regnested:	Initial Request	-
that was scheduled for delectronically in text (do	June 26 th thru June 30 th , 2 Limited), Access database	017. Whenever pos , adobe or Excel spr	eadsheet format.
1. The employees	listed on IDR 6 – Attachme	nt received a Form V	V-2 and Form 1099.
2. Provide the reas	on for the issuance of the V	V-2 (e.g. title of job, o	description of job duties)
3. Provide a detail	ed explanation for the issua	nce of the Form 1099) Misc
			•
		•	
			-
		•	
	•		
Please have an individu irst appointment.	al knowledgeable about th	e above items avail	able to discuss them during our
The above listed items a course of the examination		tional information n	nay be requested during the
Information Due By: <u>Jun</u>	e 26. 2017 At Next	Appointment X	Mail In
37	o of Dogwoodow		Date:
Name and Titl	e or Kednezior:		Date
			May 25, 2017
	tification Number: 07708	95	

Fax:

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request		Request Number 7 – Mental Hygiene Commissioners
	IIIOI Mation Docui	Subject: Employm	
To:		Mental Hygiene Co	
State of West Virginia S	upreme Court of Appeals	Submitted to:	
EIN (Last 4 digits): 0760)		
1900 Kanawha BLVD E		Dates of Previous	Requests:
Charleston, WV 25305		Initial Request	
The Court of Appeals has issued a Form 1099 Missunder initial inspection,	ving questions related to Me ecific to only the Mental Hy as historically appointed and c if a Mental Hygiene Comn believes there is an Employ	giene Commissioners. I paid these individua. nissioner made over So er/Employee relations	sioners. This Information Is through accounts payable and 600 in a calendar year. The IRS, ship and the compensation to appropriate employment taxes
be withheld and/or mate IRS' initial review. If ye	ched. Please review the info ou do not concur, please pro	rmation below and de vide the reasons you b	termine if you concur with the
government and does so a define the term "public of that holders of "public off This Regulation states tha	ficial," but Regulation §1.140 fice" are not in a trade or busing the performance of the funcent tax is not applicable to the	ne government. The Into 02(c)-2(b), addressing on ness and are therefore rations of a public office	ernal Revenue Code does not of self-employment tax, indicates not subject to self-employment tax. does not constitute a trade or
conduct proceedings and	sioners are attorneys who are enter orders in matters arising 1-17. Factors that support an	under West Virginia's	"mental Hygiene" laws, W.Va.
1. Mental Hygiene C	Commissioners are appointed	public officers.	
	-2(b) of the Income Tax Regu pointive office of a state or po		e term "public office" includes eof.
* *	as including an officer, emplo		ax at Source on Wages, defines the of the United States, a State or any
Information Due By: <u>Jul</u>	<u>y 26. 2017</u> At Next	Appointment X	Mail In
	e of Requestor:	09628	Date: June 29, 2017

Phone:

Fax:

•		E.			
Form 4564	Department of the Treasury Rec		Regi	iest Number	
	Internal Revenue Service			lental Hygiene	
	Information Docum			missioners	
To:			oloyment Taxe		
	o Symmony Court of Augusta		ne Commission	ners	
EIN (Last 4 digits): 0	a Supreme Court of Appeals	Submitted to:			
1900 Kanawha BLVI		Dotes of Door	D		
Charleston, WV 2530		Dates of Prev. Initial Request		;	
Description of Docu		i miliai request	·		
Section 31.3401(c)-1(a) of the Employment Tax Regulations provides that the term "employee" includes officers and employees, whether elected or appointed, of a state or political subdivision thereof. 2. Mental Hygiene Commissioners take an oath of office, hold public meetings, and report their decisions to the State Courts. Rev. Rul. 61-113, 1961-1 C.B. 400, concludes that members who are appointed to a county hearing board pursuant to the laws of the state, who take an oath, hold public hearings, and submit their decisions to the county are not engaged in a trade or business and do not have net earnings from self-employment for purposes of section 1402 of the Code. 3. Mental Hygiene commissioner position is covered by the State's Section 218 Agreement. IRC section 3121(d) provides that for purposes of this chapter, the term "employee" means any individual who performs services that are included under an agreement entered into pursuant to section 218 of the Social Security Act. Unless otherwise indicated by a specifically named exclusion, an absolute coverage agreement under Section 218 of the Social Security Act covers all positions for social security and Medicare purposes. There are no exclusions for appointed officials within the West					
4. The Mental Hygiene Commissioner does not set his/her pay rate. The circuit court, by order entered of record, shall allow the commissioner a reasonable fee for services rendered in connection with each case. The courts determine the final amount to be paid. And the fees are not such as making them a fee based official as they do not receive their fees directly from the public. IRC section 3401(a) defines "wages" as all remuneration for services performed by an employee for his employer, with certain exceptions. Section 3401(d) defines "employer" as the person for whom an individual performs any service, of whatever nature, as the employee. While section 3402 provides for income tax collected at the source.					
Information Due By:	July 26. 2017 At Next	Appointment X		4ail In	
	Citle of Requestor: dentification Number: 100150	9628		Date: June 29, 2017	

Phone:

Fax:

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request		Request Number 7 – Mental Hygiene Commissioners
To: State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305		Subject: Employment Taxes – Mental Hygiene Commissioners	
		Submitted to:	
		Dates of Previou Initial Request	is Requests:

The Mental Hygiene Commissioner operates under the authority and power of West Virginia State Law.
 They can sign and issue summons, subpoenas, place witnesses under oath, and make facts and finding of law.

In Buckley v. Valeo, 424 U.S.1 (1975), the Supreme Court found that anyone who exercises significant authority pursuant to the laws of the United States is an officer. The term "officers" embraces all appointed officials exercising responsibility under the public laws of the nation. 424 U.S. at 131. Officers perform a significant governmental duty exercised pursuant to a public law. 424 U.S. at 141. Officers administer and enforce the public law. 424 U.S. 139.

Under federal law (Supreme Court cases), an office is a public station conferred by the appointment of a government. The term embraces the idea of tenure, duration, emolument and duties fixed by law. Where an office is created, the law usually fixes its incidents, including its term, its duties, and its compensation. Metcalf & Eddy v.Mitchel, 269 U.S. 514, 520 (1926).

In Pope v. Commissioner, 138 F.2d 1006 (6th Cir. 1943), the Sixth Circuit, following Metcalf & Eddy, established the following standards to define the term "public office." (1) It must be created by the constitution or the legislature or by a municipality or other body with authority conferred by the legislature. (2) There must be a delegation of a portion of the sovereign powers of government to be exercised for the benefit of the public. (3) The powers conferred and the duties to be discharged must be defined either directly or indirectly by the legislature or through legislative authority. (4) The duties must be performed independently and without control of a superior power other than the law. (5) The office must have some permanency and continuity, and the officer must take an official oath of office.

The information above is not intended to be the final conclusion on the Mental Hygiene Commissioners but a starting point for our discussions.

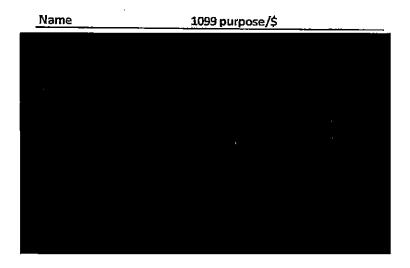
Informa	ation Due By: <u>July 26. 2017</u>	At Next Appointment X	Mail In
	Name and Title of Requestor: Employee Identification Number:	1001509628	Date: June 29, 2017
FROM	Office Location:		
		Phone:	
		Fax:	Page 3 of 3
Form 4	4564		IDR – 7 – Mental Hygiene Commissioners

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request		Request Number 8 – Duties of certain W2 1099 matches
To: State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305		Subject: Employment Taxes – Duties of certain W2 1099 matches	
		Submitted to:	
		Dates of Previou Initial Request	s Requests:

Please answer the following questions related to the worker duties listed below. This Information Document Request is specific to only the worker duties listed below.

The following individuals received Forms W-2 and 1099 Misc. in calendar year 2015. Please provide the following information for each person:

- 1. Provide a description of the duties and/or services they provided. For example, individual scanned documents into Supreme Court of Appeals imaging system.
- 2. Did they have a business license or advertise a business for the services they provided?
- 3. Did they carry their own liability insurance? If so, please provide a copy.
- 4. Did they provide their own tools or did they use the Supreme Court of Appeals tools and/or office equipment?
- 5. Did the individual bid to provide the services or did the Supreme Court of Appeals offer a set hourly wage or set amount for completion of services?

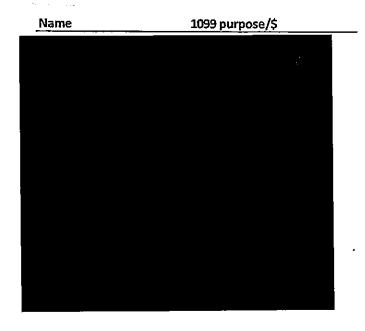


Informa	ation Due By: July 26, 2017	At Next Appointment X	Mail In
	Name and Title of Requestor Employee Identification Num		Date: June 29, 2017
FROM	Office Location:	Phone: Fax:	Page 1 of 1
Form	4564		8 – Duties of certain

Duties of certain
 W2 1099 matches

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request		Request Number 9 – Per diems
To:		Subject: Employ Per diems	yment Taxes –
State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305		Submitted to: Dates of Previous Requests: Initial Request	

The following individuals were provided with per diems in 2015 and the amounts were reported on a Form 1099 Misc. Please provide receipts, travel documentation, or itemized expenditures for the payments called per diems for the following individuals.



Informa	ation Due By: July 26. 2017	At Next Appointment X	Mail In
	Name and Title of Requestor: Employee Identification Number	er: 1001509628	Date: June 29, 2017
FROM	Office Location:	Phone: Fax:	Page 1 of 1
Fo	rm 4564		IDR 9 - Per diems

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request		Request Number 10 – Accountable Plans W2 1099 Match
To: State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305		Subject: Employment Taxes – Accountable Plans W2 1099 Match	
		Submitted to: Dates of Previous Requests: Initial Request	

The following individuals were provided with reimbursements in 2015 and these were reported on a Form 1099 Misc. Please provide receipts, travel documentation, or itemized expenditures for the payments listed below.

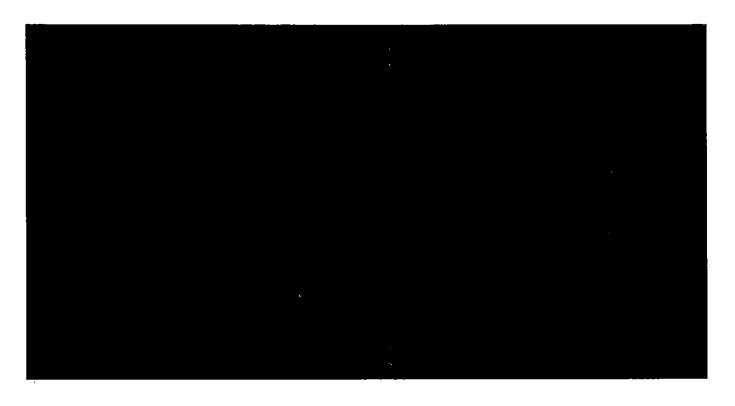
<u>Name</u>	Toaa burbose/\$	

Informa	ation Due By: <u>July 26, 2017</u>	At Next Appointment X	Mail In
	Name and Title of Requestor Employee Identification Num		Date: June 29, 2017
FROM	Office Location:	Phone: Fax:	Page 1 of 1
Form	4564		IDR – 10 – Accountable

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request		Request Number 11 – Form W-9 Request
To:		Subject: Employment Form W-9 Request	nt Taxes -
State of West Virginia Supreme Court of Appeals		Submitted to:	
EIN (Last 4 digits): 0760			
1900 Kanawha BLVD E		Dates of Previous Requests:	
Charleston, WV 25305		Initial Request	

For the following vendors please provide a copy of the W-9 "Request for Taxpayer Identification Number and Certification." (A PDF file copy of the W-9 is acceptable)

- If a vendor listed consists of only product purchased and no service provided, please discuss with me. A request may be made for sampling of invoices to verify.
- If a vendor listed was issued a 1099 MISC please provide a copy.

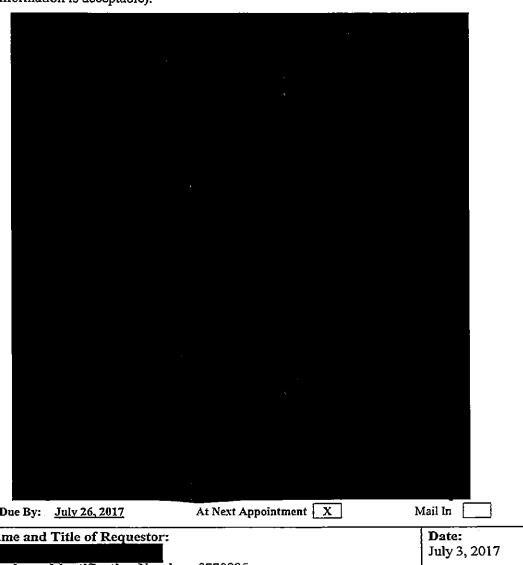


Informs	ation Due By: <u>July 26, 2017</u>	At Next Appointment X	Mail In
	Name and Title of Requestor Employee Identification Num		Date: July 3, 2017
FROM	Office Location:	Phone: Fax:	Page 1 of 1
F	orm 4564		IDR 11 Form W-9

Request

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request		Request Number 12 – Invoice/Receipt Request
To: State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760		Subject: Employment Taxes – Invoice/Receipt Request Submitted to:	

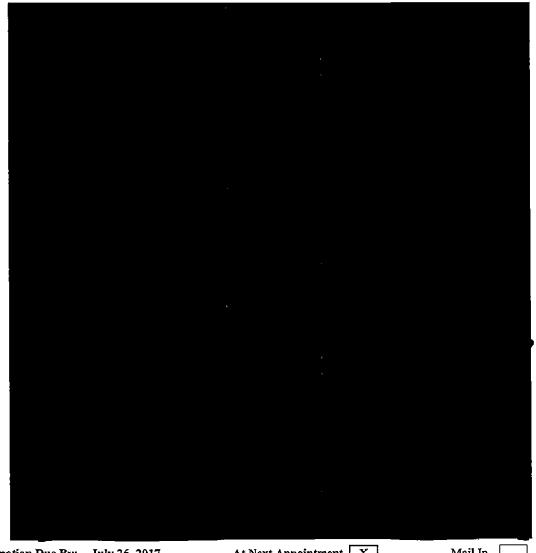
For the following vendors/employees please provide invoice/receipts for the payments made (A PDF file copy of the information is acceptable).



Inform	ation Due By: <u>July 26, 2017</u>	At Next Appointment X	Mail In
	Name and Title of Requestor: Employee Identification Number	per: 0770895	Date: July 3, 2017
FROM	Office Location:	Phone: Fax:	Page 1 of 3
Form 4	4564		IDR - 12 Invoice/Receipt

IDR – 12 Invoice/Receipt Request

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request		Request Number 12 – Invoice/Receipt Request
To: State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305		Subject: Employment Taxes — Invoice/Receipt Request	
		Submitted to:	
		Dates of Previous Requests: Initial Request	



Information Due B	y: <u>July 26, 2017</u>	At Next Appointment X	Mail In
	nd Title of Requestor: ee Identification Num		Date: July 3, 2017
FROM Office I	ocation:	Phone: Fax:	Page 2 of 3
Form 4564			IDR - 12 Invoice/Receipt

Request

Form 4564	Form 4564 Department of to Internal Reversion Documents of the Information		Request Number 12 – Invoice/Receipt Request
To: State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760		Subject: Employment Taxes – Invoice/Receipt Request Submitted to:	



The above listed items are not all inclusive. Additional information may be requested during the course of the examination.

Informa	ation Due By: <u>July 26, 2017</u>	At Next Appointment X	Mail In
,	Name and Title of Requestor: Employee Identification Num		Date: July 3, 2017
FROM	Office Location:	Phone: Fax:	Page 3 of 3
Form 4	4564		IDR – 12 Invoice/Receipt

Request

Form 4564	m 4564 Department of the Treasury Internal Revenue Service Information Document Request		Request Number
			13- Security workers
	mor manon bocu	Subject: Employ	ment Toyas _
Γο: State of West Virginia Supreme Court of Appeals		Security workers	nent Taxes –
		Submitted to:	
EIN (Last 4 digits): 07	7	Submitted to:	
1900 Kanawha BLVD		Dates of Previous	Requests:
Charleston, WV 25303		Initial Request	
Document Request is Security guards were u	lowing questions related to the specific to only the worker d	luties listed below. ogram. Some paymer	nts were made to sheriff's office
Did the individuals ha	ve a business providing securit	y?	
Were the individuals ouniforms?	off duty local law enforcement	officials? If so, did th	ey wear their law enforcement
How were the individu	nals selected?		
Did the individuals pro	ovide liability insurance?	,	
	ny instructions? Example: Who ny confidentiality agreements?		up? What their responsibilities
How where they paid?	Hourly, per job, per contract?	,	
	;		
	•		
		٠	
Information Due By:	August 22, 2017 At Next	Appointment X	Mail In
Name and T	itle of Requestor:		Date:
Employee I	dentification Number: 10015	09628	July 26, 2017
FROM Office Loca	_ · · · · · · · ·		
		Phone:	
		Fax:	Page 1 of 1

13 - security workers

Form 4564	Department of the Treasury Internal Revenue Service		Request Number 14 - UJA workers
	Information Docum		
To:		Subject: Employme	ent Taxes –
	upreme Court of Appeals	Submitted to:	· ·
EIN (Last 4 digits): 0760		<u>.</u>	
1900 Kanawha BLVD E	j.	Dates of Previous R	Lequests:
Charleston, WV 25305		Initial Request	
Document Request is s	wing questions related to the pecific to only the worker deviduals and descriptions prov	luties listed below.	•
The Administrative Offi provided additional staff the CJIS agency into the	ce of the Courts had (has) a p	project for the Uniform face existing stand-alon on of submissions, imp	Judicial Application (UJA) that e systems that submit data into
The descriptions of what provide the following in	t service the individuals prov formation.	ride is limited in the Acc	counts Payable file. Please
Provide a description of	the work the individuals pro	vided as additional staf	! ?
How were the individual	ls chosen?		
Did they sign a contract	for their services? If so, plea	se provide a copy of the	e contract?
Did the individuals have	a business providing compu	iter services?	
Did the individuals use to own equipment?	heir own equipment, the Cou	urts equipment, or a con	nbination of the Courts and their
Were the services to be pluties to a surrogate?	provided personally by the lis	sted individual or could	the individuals delegate the
Did the individuals have	their own liability insurance	:?	
Information Due By: Au	gust 22, 2017 At Next	Appointment X	Mail In
			Date:
Name and Tit		09628	July 26, 2017
Employee Ide	ntification Number: 10015	09628	
Employee Ide	ntification Number: 10015	09628 Phone: Fax:	

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request		Request Number 15 – CIP workers
Го:	Into mation Docus	Subject: Employr CIP workers	ment Taxes -
I 0: State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760		Submitted to:	
1900 Kanawha BLVD E Charleston, WV 25305		Dates of Previous Initial Request	Requests:
Document Request is sp	_	luties listed below.	ed below. This Information
			Court Improvement Program which Supreme Court of Appeals of
through this program. Worovided about		individuals and descr	n employee who provided work iptions are similar to information
Information Due By: Au	igust 22, 2017 At Nex	t Appointment X	Mail In
Name and Tit	le of Requestor:		Date:
			July 26, 2017
Employee Ide FROM Office Location	ntification Number: 10015	709628 Phone:	July 26, 2017

15 - CIP workers

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request		Request Number 16 – Scanners/Abstractors
To: State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305		Subject: Employs Scanners/Abstract	
		Submitted to:	
		Dates of Previous Requests: Initial Request	
Description of Docum Please provide the foll Request is specific to		duties listed below. I below.	This Information Document

A detailed list from the accounts payable file of those individuals who worked as an E-File scanner and the amounts they received for tax year 2015.

A detailed list from the accounts payable file of those individuals who worked as Abstractors and the amounts they received for tax year 2015.

Informa	ation Due By: September 12, 2017 A	t Next Appointment X	Mail In
1	Name and Title of Requestor: Employee Identification Number: 1	001509628	Date: August 25. 2017
FROM	Office Location:	Phone: Fax:	Page 1 of 1
For	m 4564		16 – Scanners and

Abstractors

Form 4564	Department of the Internal Reven Information Docu	ue Service	Request Number 17 – Board members
To:	Inormation Ducus	Subject: Employ Board members	ment Taxes -
State of West Virginia St	preme Court of Appeals	Submitted to:	
EIN (Last 4 digits): 0760			
1900 Kanawha BLVD E	`	Dates of Previou	s Requests:
Charleston, WV 25305 Description of Document		Initial Request	_
members and were issued members are: For the individuals listed 1. Are the box		e payments. The ind ollowing information ointed?	1,200.00 for serving as board ividual names serving as board
	appointed, who appoints the lescription of the board (s) t	-	serve?
Information Due By: Sep	otember 12, 2017 At Nex	t Appointment X	Mail In

Phone: Fax:

Page 1 of 1

17 - Board members

State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305 Description of Documents Requested: Please provide the following related to the worker duties listed below. From the Accounts Payable file, the following individuals appear to be for case management? Is this correct? If not, please for the services they do provide.	Request Number
State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305 Description of Documents Requested: Please provide the following related to the worker duties listed below. From the Accounts Payable file, the following individuals appear to be for case management? Is this correct? If not, please for the services they do provide. Information Due By: September 12, 2017 At Next Appointment X	18 – Case Management
State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305 Description of Documents Requested: Please provide the following related to the worker duties listed below. From the Accounts Payable file, the following individuals appear to be for case management? Is this correct? If not, please for the services they do provide. Information Due By: September 12, 2017 At Next Appointment X	Ournent Tayon
State of West Virginia Supreme Court of Appeals EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305 Description of Documents Requested: Please provide the following related to the worker duties listed below. From the Accounts Payable file, the following individuals appear to be for case management? Is this correct? If not, please for the services they do provide. Information Due By: September 12, 2017 At Next Appointment X	
EIN (Last 4 digits): 0760 1900 Kanawha BLVD E Charleston, WV 25305 Description of Documents Requested: Please provide the following related to the worker duties listed below. From the Accounts Payable file, the following individuals appear to be for case management? Is this correct? If not, please for the services they do provide.	
Charleston, WV 25305 Description of Documents Requested: Please provide the following related to the worker duties listed below. Request is specific to only the worker duties listed below. From the Accounts Payable file, the following individuals appear to be for case management? Is this correct? If not, please for the services they do provide. Information Due By: September 12, 2017 At Next Appointment X	
Description of Documents Requested: Please provide the following related to the worker duties listed below. From the Accounts Payable file, the following individuals appear to be for case management? Is this correct? If not, please for the services they do provide. Information Due By: September 12, 2017 At Next Appointment	us Requests:
Please provide the following related to the worker duties listed below. From the Accounts Payable file, the following individuals appear to be for case management? Is this correct? If not, please for the services they do provide. Information Due By: September 12, 2017 At Next Appointment	
From the Accounts Payable file, the following individuals appear to be for case management? Is this correct? If not, please for the services they do provide. Information Due By: September 12, 2017 At Next Appointment	
for case management? Is this correct? If not, please for the services they do provide. Information Due By: September 12, 2017 At Next Appointment	w. This Information Document
Information Due By: September 12, 2017 At Next Appointment X	
Information Due By: September 12, 2017 At Next Appointment X	providing similar services as
Information Due By: September 12, 2017 At Next Appointment	provide copies of the descriptions
	•
Name and Title of Requestors	Mail In
Traine and The Of Requestor.	Date:
Employee Identification Name Law 1001500629	August 25. 2017
ROM Employee Identification Number: 1001509628 Office Location:	<u>_</u>

Fax:

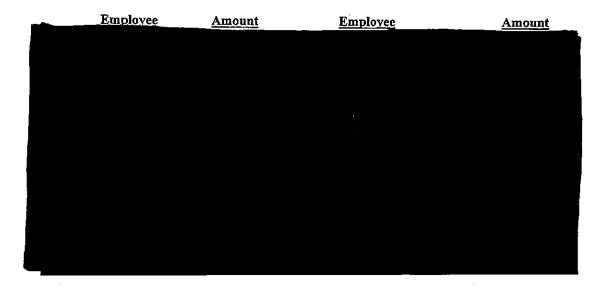
Form 4564

Page 1 of 1 18 – Case Management

Form 4564	Department of the Internal Reven Information Docu	ue Service	Request Number 19 – Tuition Reimbursements
To: State of West Virgini EIN (Last 4 digits): 0	a Supreme Court of Appeals	Subject: Employme Tuition Reimbursem Submitted to:	
1900 Kanawha BLVI Charleston, WV 2530	DE	Dates of Previous R Initial Request	equests:

Please provide the following items for calendar year 2015 by October 25, 2017.

1. The employees below received tuition reimbursements.



- 2. If any of the above employees were charged additional wages for the tuition reimbursements received over the allowable amount of \$5,250.00 please provide the following:
 - The payroll run for the pay period the tuition reimbursement was included as wages and subject to all appropriate employment taxes.
 - The payroll runs for the pay period immediately prior to and subsequent to the pay period the tuition reimbursement was included as wages
- 3. If no amount was included in the employee's wages, please provide an explanation as to why the amounts were not included.

All responses will be reviewed within 10 business days of receipt and you will be notified in regard to completeness.

Informa	tion Due By: October 25, 2017 At Next Ap	pointment X Mail In
	Name and Title of Requestor: Employee Identification Number: 0770895	Date: October 13, 2017
FROM	Office Location:	Phone: Page 1 of 1

Form 4564

IDR - 19 Tuition Reimbursements

(October 2016)	N	Department of the Treasury - Internal Revenue lotice of Proposed Adju		
Name of taxpayer		Tage of the passes of tage	Issue number	
, -	upreme Court of Appeals		1400	
Name and title of person	on to whom delivered		Date	
-11. 6-11.			09/12/2017	 ,
Entity for this proposed	adjustment		Response due 10/24/2017	
Based on the informati be included in the reve iumish this information	nue agent's report, Howe	e and our discussions with you, we believe the pr ver, if you have additional information that would	roposed adjustment lis alter or reverse this p	ted below shou roposal, please
Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$16,380.00 (wage)	Worker reclassification (Bar exam graders)	1400	1402
			1	
Reasons for proposed explanation should beg decattached 886A for fu	gin on Form 886-A (explai	ation of the adjustment will be longer than the spination of items)	ace provided below, th	e entire
		-		
lease review the inform	ation provided. If there are	any corrections or further information you feel needs	to be added to the docum	ent please
Vage adjustment for 201	5 will be as follows:(full ex	planation on attached \$86-A)	<u>-</u>	
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
16,380.00 wages X 10.	68% = \$1,749.38 total tax			· · · · · · · · · · · · · · · · · · ·
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
16,380.00 wages X 10.	68% = \$1,749.38 total tax			
- - - - - - - - - - - - - - - - - - -		greed Have additional information; will sub	omit by	
Faxpayer's/Represente ☐ Agreed ☐ Ag	ative's action preed impart Disag			3/17
Faxpayer's/Represent	ative's action preed impart Disag	greed Have additional information; will subsideration of Fast Track Settlement		3/17
Faxpayer's/Represente	ative's action preed in part Disag			3/17

Department of the Treasury - Internal Revenue Service Notice of Proposed Adjustment					
Name of texpayer State of West Virginin Supreme Court of Appeals Name and title of person to whom delivered Date 09/14/2017 Entity for this proposed adjustment. Entity for this proposed adjustment. Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this Information as soon as possible. Years Amount Account or Return Line SAIN Number issue Code 2015 S140,563 (wage) Worker replaces fication (Judges, magistrates - per diems) 1400 1402 Reasons for proposed adjustment (if the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-/4 (explanation of items) Ses situated 886A for full details Please review the information provided. If there are any corrections or further information you feel needs to be added to the donument, please feel free to get in touch with me. Wage adjustment for 2015 will be as follows:(full explanation on attacked 886-A) SI40,563 wages X 10.68% = \$15,012.13 total tax Texpayer's/Representative's action Yearsed Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action Yearsed Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action Yearsed Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action Yearsey Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action Yearsey Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action Yearsey Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action	Form 5701				
Name of texpayer State of West Virginin Supreme Court of Appeals Name and title of person to whom delivered Date 09/14/2017 Entity for this proposed adjustment. Entity for this proposed adjustment. Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this Information as soon as possible. Years Amount Account or Return Line SAIN Number issue Code 2015 S140,563 (wage) Worker replaces fication (Judges, magistrates - per diems) 1400 1402 Reasons for proposed adjustment (if the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-/4 (explanation of items) Ses situated 886A for full details Please review the information provided. If there are any corrections or further information you feel needs to be added to the donument, please feel free to get in touch with me. Wage adjustment for 2015 will be as follows:(full explanation on attacked 886-A) SI40,563 wages X 10.68% = \$15,012.13 total tax Texpayer's/Representative's action Yearsed Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action Yearsed Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action Yearsed Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action Yearsey Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action Yearsey Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action Yearsey Agreed Agreed-impart Disagreed Have additional Information; will submit by Texpayer's/Representative's action	(October 2016)		Notice of Proposed Adjus	stment	
Date OS/14/2017	· · ·			, 	
Entity for this proposed adjustment Response due	State of West Virginia S	upreme Court of Appeal	Is		
Entity for this proposed adjustment Response due 1024/2017 Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agents report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible. Yeare Amount Account or Return Line SAIN Number Issue Code 2015 S140,563 (wage) Worker reclassification (Judges, magistrates - per dicms) 1400 1402 Reasons for proposed adjustment (if the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items) See attached 886-A for full details Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me. Wage adjustment for 2015 will be as follows:(full explanation on stracked 886-A) S149,563 wages X 10.68% = \$15,012.13 total tax Taxpayer's/Representative/s action Y Agreed Agreed-impart Disagreed Have additional information; will submit by Taxpayer's/Representative/s information in feet for in fully 6-heek here for consideration of Fast Track Settjement Taxpayer IRS	Name and title of person	on to whom delivered		Date	
Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible. Years Amount Account or Return Line SAIN Number Issue Code 2015 \$140,563 (wage) Worker reclassification (ludges, magistrates - per dicms) 1400 1402 Reasons for proposed adjustment (if the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items) See attached 886A for full details Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me. Wage adjustment for 2015 will be as follows:(full explanation on attached 886-A) S140,563 wages X 10.68% = \$15,012.13 total tax Taxpayer's/Representative's action Agreed Agreed Agreed-impart Disagreed Have additional information; will submit by Taxpayer's/Representative's scion Taxpayer Representative's action Information in fell of the declaration of the sagreed in fell for in fully check here for consideration of Fast Track Settlement Taxpayer Representative's scion Research Representations of the fact for in fully check here for consideration of Fast Track Settlement Taxpayer Representations and contains the sagreed Representations of the fact for in fully check here for consideration of Fast Track Settlement Taxpayer Representations and contains the sagreed Representation of Fast Track Settlement Taxpayer Representations and contains the sagreed Representation of Fast Track Settlement Taxpayer Representations and contains the sagreed Representation of Fast Track Settlement Taxpayer Representations and contains the sagreed Representation of Fast Track Settlement				09/14/2017	
Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as your as possible. Years Amount Account or Return Line SAIN Number Issue Code 2015 \$140,563 (wage) Worker reclassification (Judges, magistrates - per diems) 1400 1402 Reasons for proposed adjustment (if the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items) See attached 856A for full details Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please for fire to get in touch with me. Wage adjustment for 2015 will be as follows:(full explanation on strached 886-A) \$140,563 wages X 10.68% = \$15,012.13 total tax Taxpeyer's/Representative's action Agreed Agreed Agreed-impart Disagreed Have additional information; will submit by Taxpeyer's/Representative's action Agreed Agreed-impart Disagreed Have additional information; will submit by Taxpeyer's/Representative's action Taxpeyer Responsentable's sindebure. It disagreed in factor in full/check here for consideration of Fast Track Settlement Taxpeyer Date	Entity for this proposed	d adjustment		-	
2015 S140,563 (wage) Worker reclassification (Judges, magistrates - per diems) 1400 1402 Reasons for proposed adjustment (If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items) See attached 886A for full details Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me. Wage adjustment for 2015 will be as follows:(full explanation on attached 886-A) S140,563 wages X 10.68% = \$15,012,13 total tax Taxpayer's/Representative's action Marged Agreed-impat Disagreed Have additional information; will submit by total for the disagreed in part or in fully check here for consideration of Past Track Settlement Taxpayer Taxpay	be incinated in the teve	nue agents report. Hi	owever, if you have additional information that would alt	osed adjustment lis	ted below should roposal, please
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Form 5701 (October 2016)				
LUCTORAL YOURS I		Department of the Treasury - Internal Reve		
(0010001 2010)	N	otice of Proposed Ac	ljustment	
Name of taxpayer			Issue number	_
State of West Virginia Su			1400	
Name and title of perso	n to whom delivered		Date	
			09/14/2017	
Entity for this proposed	adjustment		Response due 10/24/2017	
Based on the information be included in the rever furnish this information	lue agent's report. Howeve	and our discussions with you, we believe the er, if you have additional information that wo	nronged adjustment lie	ted below shouk roposal, please
Years	Amount	Account or Return Line	SAIN Number	issue Code
2015	\$ 850.00 (wage)	Worker reclassification (janitor)	1400	1402
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feel free to get in touch wi	ith me.	· · · · · · · · · · · · · · · · · · ·		
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\$850.00 wages X 10.68%	5 = \$ 90.78 total tax			
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Name of taxpayer State of West Virginia Supreme Court of Appeals Name and title of person to whom delivered Date 09/14/2017 Entity for this proposed adjustment Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below sho be included in the revenue agent's report. However, if you have additional Information that would after or reverse this proposal, pleas furnish this information as soon as possible.	Form 5701		Department of the Treasury - Internal Revenue	Service	
Name of taxpayer Issue number 1400			Notice of Proposed Adia	ıstment	
State of West Virginia Sepreme Court of Appeals Jame and title of person to whom delivered Date Sp142017 Response due 10042017 Based on the Information we now have available and our discussions with you, we believe the proposed adjustment listed below she included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, pleas unrish this information as soon as possible. Years Amount Account or Return Line SAIN Number Issue Code 2015 \$ 9,600.00 (wage) Worker reclassification (board members commission) 1400 1402 Rescons for proposed adjustment (If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items) Rescons for proposed adjustment (If there are any corrections or further information you feel needs to be added to the document, please teached 886A for fall details Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please teal free to get in touch with me. Vage adjustment for 2015 will be as follows:(fall explanation on attached 886-A) 9,600.00 wages X 10.68% = \$1,025.28 total tax Date Paredy Agreed in part(or in full - check here for consideration of Fast Track Settlement Agreedy Agreed in part(or in full - check here for consideration of Fast Track Settlement Date D	Name of taxpaver	ſ <u>.</u>		-, -	-
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(October 2016)	N	Department of the Treasury - Internal Revenue Notice of Proposed Adju		
Name of taxpayer	<u> </u>		Issue number	
tate of West Virginia Suj	preme Court of Appeals		1400	
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intity for this proposed	adjustment		Response due 10/24/2017	
lased on the informatio le included in the reven urnish this information :	iue agents report. Howe	e and our discussions with you, we believe the prever, if you have additional information that would	roposed adjustment lis I alter or reverse this p	ted below sho roposal, pleas
Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	S 18,100 wages	Worker reclassification (CIP data analyst)	1400	1402
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e attached 886A for full	details			
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Form 5701 (October 2016)		Department of the Treasury - Internal Revenue S Notice of Proposed Adjus		
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	upreme Court of Appeals		1400	
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Entity for this propose	d adjustment		Response due 10/24/2017	
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Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$ 793,257.94 wages	Worker reclassification (Scanners Abstractors Efile)	1400	1402
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See attached 886A for fi	ıll-details.			
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		explanation on attached 886-A)		-
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Form 5701 (October 2016)	N	Department of the Treasury - Internal Rever lotice of Proposed Ad		
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State of West Virginia.S	Supreme Court of Appeals		1400	
	on to whom delivered		Date	
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Entity for this propose	d adjustment		Response due 10/24/2017	
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Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$136,216.00 wages.	Worker reclassification (Case managers)	1400	1402
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Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$ 1,015,566.66 wages	Worker reclassification (UJA)	1400	1402
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Form 14491

Department of the Treasury - Internal Revenue Service

(May 2013)

Closing Agreement On Final Determination Covering Specific Matters Regarding Worker Classification

Under section 7121 of the Internal Revenue Code ("IRC"), State of West Virginia Supreme Court of Appeals, 1900 Kanawha BLVD E, Charleston, WV 25305, Taxpayer Identification Number 55-6000760, ("taxpayer") and the Commissioner of Internal Revenue ("Commissioner") make the following closing agreement:

WHEREAS, there is a dispute between the parties as to whether certain workers classified by taxpayer as Bar Exam Graders. Board of Law Examiners and Commissions, Janitors, Judges/Magistrates, CIP Data Analysts, Scanners/ Abstractors/E-File Workers, Case Managers and UJA Workers are independent contractors or employees of taxpayer for purposes of federal income tax withholding, Federal insurance Contributions Act (FICA) and Federal Unemployment Tax Act (FUTA) taxes ("federal employment tax");

WHEREAS, the taxpayer is presently treating the Bar Exam Graders, Board of Law Examiners and Commissions, Janitors, Judges/Magistrates, CIP Data Analysts, Scanners/Abstractors/E-File Workers, Case Managers and UJA Workers as independent contractors;

WHEREAS, the taxpayer has timely filed Forms 1099 for each of its Bar Exam Graders, Board of Law Examiners and Commissions, Janitors, Judges/Magistrates, CIP Data Analysts, Scanners/Abstractors/E-File Workers, Case Managers and UJA Workers for all applicable periods from January 1, 2015 through December 31, 2015, in accordance with the provisions of paragraph 3.02 of Rev. Proc. 85-18, 1985-1 C.B. 518, and Rev. Rul. 81-224, 1981-2 C.B. 197; and

WHEREAS, the parties wish to resolve this dispute for all Bar Exam Graders, Board of Law Examiners and Commissions, Janitors, Judges/Magistrates, CIP Data Analysts, Scanners/Abstractors/E-File Workers, Case Managers and UJA Workers engaged by the taxpayer on or after January 1, 2014.

NOW IT IS HEREBY DETERMINED AND AGREED for federal employment tax purposes that:

(1) The Internal Revenue Service will assess and the taxpayer will pay the following amounts to the United States Government in full discharge of any federal employment tax liability it may owe for the periods shown below resulting directly or indirectly from its failure to pay and/or withhold federal income tax, FiCA, or FUTA taxes on the payments to its Bar Exam Graders, Board of Law Examiners and Commissions, Janitors, Judges/Magistrates, CIP Data Analysts, Scanners/Abstractors/E-File Workers, Case Managers and UJA Workers;

Period	Type of Tax	Amount to be Assessed	
		Tax	Penalties
January 1, 2015 - December 31, 2015	FICA and Income Tax Withholding	\$227,541.00	

- (2) The Internal Revenue Service will not disturb taxpayer's classification of such Bar Exam Graders, Board of Law Examiners and Commissions, Janitors, Judges/Magistrates, CIP Data Analysts, Scanners/Abstractors/E-File Workers, Case Managers and UJA Workers for federal employment tax purposes for any period from January 1, 2014 through March 31, 2018.
- (3) Beginning April 1, 2018, and for all periods thereafter, Bar Exam Graders, Board of Law Examiners and Commissions, Janitors, Judges/Magistrates, CIP Data Analysts, Scanners/Abstractors/E-File Workers, Case Managers and UJA Workers and persons performing equivalent duties regardless of taxpayer's job titles will be treated as employees for all federal employment tax purposes.

Closing Agreement With State of West Virginia Supreme Court of Appeals

- (4) The taxpayer waives any right it may have to claim relief under section 530 of the Revenue Act of 1978.
- (5) IRC Section 6205 shall apply to the amounts contained in paragraph (1) above, except FUTA tax.

This agreement is final and conclusive except

- (1) the matter it relates to may be reopened in the event of fratid, matteasance, or misrepresentation of material facts:
- (2) it is subject to the Internal Revenue Code sections that expressly provide that effect be given to their provisions (including any stated exception for Code section 7122) notwithstanding any other law or rule of law; and
- (3) if it relates to a tax period ending after the date of this agreement, it is subject to any law, enacted after the agreement date, that applies to the tax period.

By signing, the above parties certify that they have read and agreed to the terms of this document.

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