



# STATE OF WEST VIRGINIA

## Department of Revenue State Tax Department

Joe Manchin III  
Governor

Christopher G. Morris  
State Tax Commissioner

July 9, 2009

Lynn G. Stalnaker  
P. O. Box 408  
Daniels, WV 25832

Dear Mr. Stalnaker:

This letter is in response to your correspondence dated April 13, 2009, regarding your 2008 West Virginia state personal income tax refund.

In your letter you demand that the West Virginia Tax Department pay your personal income tax refund to you in the form of 162 gold or silver dollar coins, with your stated preference being "162 – 2008 Silver Eagle Dollar Coins."

Enclosed is a copy of a letter from the West Virginia State Tax Commissioner, Christopher G. Morris, dated July 2, 2008, written to you in response to a similar demand made by you with relation to your 2007 personal income tax refund. The Tax Department's legal and Constitutional analysis of the issues relating to this matter has not changed.

As you know, the Tax Department disagrees with your conclusions and your legal analysis of the issues involved. The Tax Department will not make payments of tax refunds in the form of gold or silver coins, and the Tax Department also makes no demand for tax payments in that form.

We understand that your concern relating to the form of payment in gold or silver coins is sincere. Therefore (as an aside) it is somewhat curious to us that the Tax Department has no record of you having paid your tax liabilities in any tax year in the form of gold or silver coins, even though you have demanded payment of your tax refund in that form.

The West Virginia Tax Department cannot continually spend West Virginia State resources to perform repetitive research, and to draft redundant letters to you with the same analysis of the same legal issues addressing the same request, year after year, for payment of your tax refund in gold or silver coins.

The Tax Department is prepared to extend to you any assistance that we can with relation to any legitimate tax issue that you may have. However, the Tax Department is **not** willing to continually expend the resources of the People of the State of West Virginia arguing and rearguing the redundant issues that you have insisted upon rehashing year after year.

With all due respect to you, and with all due respect to your heartfelt beliefs regarding the issues involved, henceforth the Tax Department will make no response to your demands for payment in the form of gold or silver coins. You have our legal analysis of the issues involved. Repetition of the same analysis and the same arguments year after year will only waste your time and resources, and the resources of the People of West Virginia.

As with all other tax refund payments to all other West Virginia Taxpayers, any payments of tax refunds due you will be forwarded to you in the form a West Virginia State check payable in United States legal tender.

Sincerely,

  
Craig Griffith  
Deputy Tax Commissioner

Enclosure