[Your Name]
[Your Address]

[City, State, Zip Code]

[Email Address]
[Phone Number]

[Date]

West Virginia State Tax Department

P.O. Box 3784

Charleston, WV 25337

Subject: Dispute of State Tax Refund

Dear Sir/Madam,

I am writing to formally dispute the status of my West Virginia state tax refund for the tax year [insert year]. My [refund amount] was originally expected based on [briefly state reason for expected refund, e.g., overpayment].

Upon reviewing my records, I noted that my refund has not yet been processed, and I would like to request a detailed explanation regarding the delay. My pertinent information is as follows:

- Name: [Your Name]
- Social Security Number: [Your SSN]
- Filing Status: [Your Filing Status]
- Tax Year: [Insert Tax Year]
- Refund Amount: [Insert Refund Amount]

Attached are copies of my tax return and any relevant documentation supporting my claim. I appreciate your prompt attention to this matter and look forward to your response.

Thank you for your assistance.

Sincerely,

[Your Name]