[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: Appeal of Tax Refund Denial - [Your Tax Year]

Dear [Recipient's Name or "West Virginia State Tax Department"], I am writing to formally appeal the denial of my tax refund for the tax year [insert tax year], as communicated to me in your letter dated [insert date of the denial letter]. My taxpayer identification number is [insert your TIN/Social Security Number].

The reason provided for the denial was [insert reason for denial]. I believe this decision may have been made in error due to [briefly explain your reasoning or provide supporting details/documents].

I have enclosed the following documents to support my appeal:

- 1. [List documents, e.g., copy of tax return, additional forms, etc.]
- 2. [Any other relevant documentation]

I kindly request a reassessment of my case based on the information provided. Should you need any further details or clarifications, please feel free to contact me at [insert phone number] or [insert email address].

Thank you for your prompt attention to this matter. I look forward to your response.

Sincerely,

[Your Name]

[Your Signature (if sending a hard copy)]