WEST VIRGINIA CODE: §11-11-19

§11-11-19. Final accounting delayed until liability for tax determined.

- (a) If a personal representative is required to file a federal estate tax return for the estate of a decedent, then no final account of that personal representative shall be allowed or approved in any probate proceeding with respect to that estate, by the county commission, or the clerk thereof, before whom the proceeding is pending, unless the county commission finds that the tax imposed on the transfer of property by this article has been paid in full, or that no tax is due.
- (b) No final account of a personal representative of an estate shall be allowed by any county commission, or clerk thereof, unless such account shows and the county commission, or clerk thereof, finds that all taxes imposed by this article upon the personal representative, which have become payable, have been paid.
- (c) The certificate of release, discharge or nonattachment issued to the personal representative by the Tax Commissioner under section seventeen of this article shall be conclusive in the proceeding as to the liability or the payment of tax, to the extent provided in the certificate.