

# WEST VIRGINIA CODE: §11-11-4

## **§11-11-4. Tax on transfer of estate of residents; credit; property of residents defined.**

(a) Imposition of tax. -- A tax in the amount of the federal credit is imposed on the transfer of the taxable estate of every resident decedent, subject, where applicable, to the credit provided for in subsection (b).

(b) Credit. -- If property of a resident is subject to a death tax imposed by another state for which a federal credit is allowed, the amount due under this section shall be credited with the lesser of:

(1) The amount of the death tax paid to the other state, or states, and credited against the federal estate tax and federal tax on generation-skipping transfers; and

(2) The amount computed by multiplying the amount of the federal credit by a fraction, the numerator of which is the value of that part of the gross estate over which another state (or states) has (or have) jurisdiction to the same extent to which West Virginia would exert jurisdiction under this article with respect to residents of such other state (or states). The denominator of the fraction shall be the value of the decedent's gross estate.

(c) Property of resident. -- The property of a resident includes:

(1) Real property situated in this state;

(2) Tangible personal property having its actual situs in this state; and

(3) Intangible personal property owned by the resident, regardless of where it is located.