# WEST VIRGINIA CODE: §11-10-4

**§11-10-4. Definitions.**

For the purpose of this article, the term:

(a) "C corporation" means a legal entity that is taxed separately from its owners under subchapter C of the Internal Revenue Code as defined in §11-21-1 et seq. and §11-24-1 et seq. of this code.

(b) "Information return or report" means any document required to be filed with the Tax Commissioner by any article of this code, which provides information to the Tax Commissioner but does not include an accurately calculated tax liability of an individual or business entity. Information return or report includes, but is not limited to, information returns filed by S corporations pursuant to §11-24-13b of this code, information returns filed by partnerships pursuant to §11-21-58 of this code, any statement required to be furnished under IRC § 6226(a)(2) or under any other provision of the Internal Revenue Code which provides for the application of rules similar to those in IRC § 6226; and any other information return or report required to be filed with the Tax Commissioner pursuant to §11-21A-1 et seq. of this code, or any other article of this code that is administered under §11-10-1 et seq. of this code.

(c) "Officer or employee of this state" shall include, but is not limited to, any former officer or employee of the State of West Virginia.

(d) "Office of Tax Appeals" means the West Virginia Office of Tax Appeals created by §11-10A-3 of this code.

(e) "Pass-through entity" means an entity that is not subject to tax under §11-24-1 et seq. of this code imposing tax on C corporations or other entities taxable as a C corporation for federal income tax purposes.

(f) "Person" shall include, but is not limited to, any individual, firm, partnership, limited partnership, copartnership, joint venture, limited liability company or other pass-through entity, association, corporation, municipal corporation, organization, receiver, estate, trust, guardian, executor, administrator, and also any officer, employee, or member of any of the foregoing who, as an officer, employee, or member, is under a duty to perform or is responsible for the performance of an act prescribed by the provisions of this article and the provisions of any of the other articles of this chapter or this code which impose taxes administered by the Tax Commissioner, unless the intention to give a more limited or broader meaning is disclosed by the context of this article or any of the other articles of this chapter which impose taxes or fees administered by the Tax Commissioner under this article.

WV Legislature

(g) "Return" means for taxable years beginning on or after January 1, 2007, a tax or information return or report, declaration of estimated tax, claim or petition for refund or credit or petition for reassessment which is complete and that is required by, or provided for, or permitted under the provisions of this article (or any article of this chapter administered under this article) which is filed with the Tax Commissioner by, on behalf of, or with respect to any person and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to the return so filed. For purposes of this subsection, "complete" means for taxable years beginning on or after January 1, 2007, the information required to be entered is entered on the applicable return forms. A return form is not to be considered complete if the information required to be entered on the applicable return forms is only contained in amendments or supplements thereto, including supporting schedules, attachments, or lists. A return that is not considered complete is deemed not to be filed:

(1) For purposes of claiming a refund of any tax administered under this article;

(2) For purposes of the commencement of any limitation on any assessment under §11-10-15 of this code;

(3) For purposes of determining the commencement of the period when the Tax Commissioner shall pay interest for the late payment of a refund;

(4) For purposes of additions to tax imposed under §11-10-18, §11-10-18a, or §11-10-18b of this code; or

(5) For purposes of penalties imposed under §11-10-19 of this code.

(h) "State" means any state of the United States or the District of Columbia.

(i) "Tax" or "taxes" includes within the meaning thereof taxes and fees specified in §11-10-3 of this code, and additions to tax, penalties, and interest, unless the intention to give the same a more limited meaning is disclosed by the context.

(j) "Tax commissioner" or "commissioner" means the Tax Commissioner of the State of West Virginia or his or her delegate.

(k) "Taxpayer" means any person required to file a return for any tax or fee administered under this article, or any person liable for the payment of any tax or fee administered under this article.

(l) "Tax administered under this article" means any tax or fee to which this article applies as set forth in §11-10-3 of this code.

(m) "This code" means the Code of West Virginia, 1931, as amended.

(n) "This state" means the State of West Virginia.

WV Legislature