WEST VIRGINIA CODE: §11-10-5C

§11-10-5c. Returns by Tax Commissioner.

If any person fails to file any return required by this article or any article administered by this article, at the time required by law or by regulation made under authority of law, or makes and files willfully or otherwise, a false or fraudulent return, the Tax Commissioner may proceed to make such return from any information available to him whether obtained through testimony or otherwise.

WV Legislature