WEST VIRGINIA CODE: §11-10-5O

§11-10-5o. Notice of fiduciary relationship.

(a) Rights and obligations of fiduciary. -- Upon notice to the Tax Commissioner that any person is acting for another person in a fiduciary capacity, such fiduciary shall assume that power, rights, duties and privileges of such other person in respect of any tax administered under this article (except that the tax shall be collected from the estate of such other person), until notice is given that the fiduciary capacity has terminated.

(b) Notice. -- Notice under this section shall be given in accordance with regulations prescribed by the Tax Commissioner.

WV Legislature