WEST VIRGINIA CODE: §11-10-5Z

§11-10-5z. Electronic filing for certain persons.

(a) (1) For tax years beginning on or after January 1, 2009, any person required to file a return for a tax administered under the provisions of this article and who had total annual remittance for any single tax equal to or greater than $100,000 during the immediately preceding taxable year shall file electronically all returns for all taxes administered under this article.

(2) For tax years beginning on or after January 1, 2011, any person required to file a return for a tax administered under the provisions of this article and who had total annual remittance for any single tax equal to or greater than $10,000 during the immediately preceding tax year shall file electronically all returns for all taxes administered under this article.

(3) For tax years beginning on or after January 1, 2015:

(i) For returns that are required to be filed prior to January 1, 2016, any person required to file a return for a tax administered under the provisions of this article and who had total annual remittance for any single tax equal to or greater than $10,000 during the immediately preceding tax year shall file electronically all such returns for all taxes administered under this article.

(ii) For returns that are required to be filed on or after January 1, 2016, any person required to file a return for a tax administered under the provisions of this article and who had total annual remittance for any single tax equal to or greater than $25,000 during the immediately preceding tax year shall file electronically all returns for all taxes administered under this article.

(iii) For returns that are required to be filed on or after January 1, 2019, any person required to file a return for a tax administered under the provisions of this article and who had total annual remittance for any single tax equal to or greater than $50,000 during the immediately preceding tax year shall file electronically all returns for taxes administered under this article.

(b) The Tax Commissioner shall implement the provisions of this section using any combination of notices, forms, instructions, and rules that he or she determines necessary. All rules shall be promulgated pursuant to §29A-3-1 et seq. of this code.

WV Legislature