

# **WEST VIRGINIA CODE: §11-10-5a**

## **§11-10-5a. Investigations.**

For the purpose of ascertaining the correctness of any tax return or assessment and for the purpose of making an estimate of any taxpayer's liability for tax administered under this article, and for the further purpose of conducting the hearings provided for in section nine or nine-a of this article, the Tax Commissioner shall have the power to examine or cause to be examined, by any agent or representative designated by the Tax Commissioner, any books, papers, records, memoranda, inventory or equipment bearing upon the matters required to be included in the tax return, may make test checks of tax yield, and may require the attendance of the person rendering the tax return or the attendance of any other person having knowledge of the matters contained therein and may take testimony and may require material proof with power to administer oath to such person or persons.