

# **WEST VIRGINIA CODE: §11-10-5f**

## **§11-10-5f. Timely filing and paying.**

(a) Delivery in person. -- If any return, claim, statement or other document required to be filed, or any payment required to be made within a prescribed period or on or before a prescribed date, is delivered in person on or before such date to the Tax Commissioner, or the appropriate division or officer of the tax department, at Charleston, West Virginia, during normal business hours of the tax department, is shall be timely filed: Provided, That the Tax Commissioner may authorize such delivery to be made to his agent at such other location or locations in this state, as he may from time to time prescribe.

(b) Timely mailing. -- If any return, claim, statement or other document, required to be filed, or any payment required to be made within a prescribed period or on or before a prescribed date under authority of this article or the provisions of any article of this chapter imposing any tax administered under this article, is, after such period or such date, delivered by United States mail to the Tax Commissioner or the state Tax Department, the date of the United States postmark stamped on the cover in which such return, claim, statement, or other document or payment is mailed shall be deemed to be the date of delivery or the date of payment, as the case may be, provided the following mailing requirements are met:

(1) The postmark date falls within the prescribed period or on or before the prescribed date for filing (including any extension granted for such filing) of the return, claim, statement or other document, or for making the payment (including any extension granted for such payment); and

(2) The return, claim, statement, other document or payment was, within the time prescribed in subparagraph (1), deposited in the mail in the United States in an envelope or other appropriate wrapper, postage prepaid, properly addressed to the Tax Commissioner or the state Tax Department.

(c) Postmarks. -- This section shall apply in the case of postmarks not made by the United States postal service only if and to the extent provided by rules or regulations prescribed by the Tax Commissioner.

(d) Registered and certified mailing. -- For purposes of this section, if any return, claim, statement, or other document or payment is sent by United States registered or certified mail, the date of registration or certification shall be deemed the postmark date.

(e) Last date for filing or payment. -- The last date for timely filing or timely making payment shall include any extension of time authorized by law or regulation and any extension of time granted in writing by the Tax Commissioner.