WEST VIRGINIA CODE: §11-10-6

§11-10-6. Mathematical or clerical errors; collection of balance due on return without remittance.

(a) Mathematical or clerical error. -- When it appears to the Tax Commissioner that the taxpayer has made a mathematical error (including an overstatement of the credit for the amount paid as estimated tax), or clerical error, the Tax Commissioner shall correct such error and notify the taxpayer, in writing, of the deficiency or overpayment in tax. The taxpayer shall have fifteen days after receipt of such notice within which to pay any such deficiency. If the taxpayer fails to pay such deficiency within fifteen days, the Tax Commissioner shall make an assessment of such deficiency in accordance with section seven and shall give the taxpayer written notice thereof.

(b) Collection of balance due. -- If a taxpayer files a mathematically correct return which reflects a balance due of any tax administered under this article, and if full payment thereof has not been made, the Tax Commissioner shall notify the taxpayer, in writing, of the amount of tax, additions to tax, penalties or interest due. The taxpayer shall have fifteen days after receipt of such notice within which to make payment. If the taxpayer fails to make payment within such fifteen-day period, the Tax Commissioner shall proceed under section eleven of this article to collect the amount due.

(c) Certain terms defined. -- For the purposes of this section:

(1) Mathematical or clerical error. -- The term "mathematical or clerical error" means:

(A) An error in addition, subtraction, multiplication or division shown on any return;

(B) An incorrect use of any table provided by the Tax Commissioner with respect to any return if such incorrect use is apparent from the existence of other information on the return;

(C) An entry on a return of an item which is inconsistent with another entry of the same or another item on such return;

(D) An omission of information which is required to be supplied on the return to substantiate an entry on the return; and

(E) An entry on a return of a deduction or credit in an amount which exceeds a statutory limit, if such limit is expressed:

(i) As a specified monetary amount, or

(ii) As a percentage, ratio, or fraction, and if the items entering into the application of such limit appear on such return.

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(2) Return. -- The term "return" includes any return, statement, schedule, or list, and any amendment or supplement thereto filed with respect to any tax administered under this article.

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