WEST VIRGINIA CODE: §11-10B-2

§11-10B-2. Definitions.

(a) General rule. -- Terms used in this article shall have the meaning ascribed to them in section four, article ten of this chapter, unless the context in which the term is used in the article clearly requires a different meaning, or the term is defined in subsection (b) of this section.

(b) Terms defined. -- For purposes of this article, the term:

(1) "Additions to tax" shall mean that amount imposed by section eighteen, or eighteen-a, article ten of this chapter, for failure to file a return or pay tax due, or for negligence or intentional disregard of rules and regulations of the Tax Commissioner, for filing a false or fraudulent return, or for failure to pay estimated tax, and includes "additions to tax" imposed by articles fourteen, fourteen-a, seventeen, nineteen, twenty-one and twenty-four of this chapter, as in effect on June 30, 1978, and preserved in section twenty, article ten of this chapter, for periods ending on or before that date;

(2) "Applicant" shall mean any person who timely files an application for amnesty under this article;

(3) "Penalty" shall mean and include additions to tax, penalties imposed by section nineteen, article ten of this chapter, penalties imposed by articles eleven, twelve, thirteen, fourteen, fourteen-a, fifteen, fifteen-a, seventeen, nineteen, twenty-one or twenty-four of this chapter, as such articles are presently written or as in effect on June 30, 1978, and preserved in section twenty, article ten of this chapter, for periods ending on or before that date;

(4) "Specified tax" shall mean the tax or taxes and the periods thereof for which the taxpayer applies for amnesty under this article.

WV Legislature