WEST VIRGINIA CODE: §11-10D-3

§11-10D-3. 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 this 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" means 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 any other article of chapter eleven of the code administered under article ten of this chapter;

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

(3) "Interest" means interest imposed pursuant to sections seventeen and seventeen-a, article ten of this chapter;

(4) "Penalty" means civil money penalties imposed by section nineteen, article ten of this chapter and any other civil money penalty imposed by any article of this chapter administered under article ten;

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

WV Legislature