WEST VIRGINIA CODE: §11-10D-9

§11-10D-9. Examination of amnesty returns and taxpayer books and records.

Nothing in this article shall prevent the Tax Commissioner or any authorized employee or agent of the commissioner from examining the books, paper, records and equipment of any taxpayer or other person in order to verify the accuracy and completeness of the application for amnesty or of any tax return filed or payment made under this article, as provided in article ten of this chapter, and to ascertain and assess any tax or other liability owed to the state for any tax administered under article ten of this chapter.

WV Legislature