WEST VIRGINIA CODE: §11-10E-3

§11-10E-3. "Tax avoidance transaction" defined.

For purposes of this article, the term "tax avoidance transaction" means a plan or arrangement devised for the principal purpose of avoiding federal or state income tax or both. Tax avoidance transactions include, but are not limited to, "listed transactions" as defined in Treasury Regulations Section 1.6011-4(b)(2).

WV Legislature