

WEST VIRGINIA CODE: §11-11-10

§11-11-10. Amended returns.

(a) When required. -- If the personal representative files an amended federal estate tax return, he shall, within sixty days thereafter, file an amended return under this article, and give such information as the Tax Commissioner may require. Such amended return shall include a copy of the amended federal estate tax return.

(b) Payment of additional tax. -- Any additional tax due under this article shall be remitted when the amended return is filed.