## **WEST VIRGINIA CODE: §11-11-11**

## §11-11-11. Returns executed by Tax Commissioner.

- (a) Authority of Tax Commissioner to execute return. -- If any person fails to file a return at the time prescribed by law, or files (willfully or otherwise) a false or fraudulent return, the Tax Commissioner shall make the return from his own knowledge and from such information as he can obtain through testimony or otherwise.
- (b) Status of returns. -- A return so made and subscribed by the Tax Commissioner shall be prima facie good and sufficient for all legal purposes.