

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.