WEST VIRGINIA CODE: §11-11-12

§11-11-12. Report of change in federal estate tax.

(a) Report of federal change. -- If the amount of the federal taxable estate reported on federal estate tax return is changed or corrected by the United States Internal Revenue Service, or other competent authority, the personal representative shall report the change or correction within ninety days after the final determination of the change, or correction, or as otherwise required by the Tax Commissioner. Such report shall concede the accuracy of the change, or correction, or state whether and wherein the determination is believed to be erroneous. The imposition of an additional federal estate tax under Section 2032A of the Internal Revenue Code shall constitute a change. The Tax Commissioner may by regulation prescribe exceptions to the requirements of this section as he deems appropriate.

(b) Payment of deficiency. -- If, based upon any deficiency in federal estate tax and the ground therefore, it shall appear that the amount of tax previously paid under this article is less than the amount of tax due and owing, the difference together with interest at the rate of one percent per month from the date the tax became delinquent under this article shall be remitted at the time the notice required by this section is filed.

(c) Failure to give notice. -- In the event the personal representative required to file the return and pay the tax required by this article shall fail to give the notice required by this section, any additional tax which may be due and owing may be assessed by the Tax Commissioner at any time notwithstanding the provisions of section fifteen, article ten of this chapter.

WV Legislature