

# WEST VIRGINIA CODE: §11-11-14

## **§11-11-14. Extension of time for payment.**

(a) General. -- If an extension of time for payment of federal estate tax has been granted and the Tax Commissioner finds that payment by the due date of the tax imposed by this article, or any part thereof, would impose undue hardship upon the estate, the Tax Commissioner may extend the time for payment of any such part, but no extension shall be for more than one year at a time. The aggregate of extensions with respect to any estate shall not exceed ten years from the due date.

(b) Payment of tax where extension granted. -- If an extension of time for payment has been granted under this section, the amount in respect of which the extension is granted shall be paid on or before the date of the expiration of the period of the extension, unless a further extension is granted. If the time for payment is thus extended, there shall be collected, as part of such amount, interest at the rate of twelve percent per annum of the amount due, from the date which is nine months after the date of death of the decedent until the date the tax is paid.