WEST VIRGINIA CODE: §11-11-16

§11-11-16. Receipts for taxes.

(a) Receipts in triplicate. -- The Tax Commissioner shall issue to the personal representative, upon payment of the tax imposed by this article, receipts in triplicate, any of which shall be sufficient evidence of such payment, and shall entitle the personal representative to be credited and allowed the amount thereof by any county commission or court having jurisdiction to audit or settle his accounts.

(b) Application of personal representative for receipt. -- If the personal representative files a complete and correct return under this article, and there has been a final determination of the federal estate tax liability, he may make written application to the Tax Commissioner for determination of the amount of the tax and discharge from personal liability therefor. The Tax Commissioner, as soon as possible, and in any event within one year after receipt of such application, shall notify the personal representative of the amount of the tax; and upon payment thereof the personal representative shall be discharged from personal liability for any additional tax thereafter found to be due, and shall be entitled to receive from the Tax Commissioner a receipt in writing showing such discharge: Provided, That such discharge shall not operate to release the gross estate of the lien of any additional tax that may thereafter be found to be due nor release the personal representative if there has been negligence or fraud.

WV Legislature