WEST VIRGINIA CODE: §11-11-20

§11-11-20. Liability of personal representatives; etc.

(a) Personal representative. -- Any personal representative who distributes any property of an estate without first paying, securing another's payment of, or furnishing security for payment of the taxes due under this article, is personally liable for payment of the taxes due, to the extent of the value of any property that may come or that may have come into the possession of the personal representative. Security for payment of taxes due under this article shall be in an amount equal to or greater than the value of all property that is or has come into the possession of the personal representative, determined as of the time the security is furnished.

(b) Other person having control, custody or possession of property. -- Any person in this state who has control, custody or possession of any property includible in the gross estate of a decedent for federal estate tax purposes, and who delivers any of the property to the personal representative or other legal representative of the decedent outside this state without first paying, securing another's payment of, or furnishing security for payment of the taxes due under this article, is liable for the taxes due under this article to the extent of the value of the property delivered. Security for payment of the taxes due under this article shall be in an amount equal to or greater than the value of all property delivered to the personal representative or other legal representative of the decedent outside this state by such a person.

(c) Persons not having control. -- For the purpose of this section, persons do not have control, custody or possession of a decedent's property if they are not responsible for paying the tax due under this article, such as transferees, which term includes, but is not limited to, stockbrokers or stock transfer agents, banks and other depositories of checking and savings accounts, safe deposit companies and life insurance companies.

(d) Reliance upon Tax Commissioner's certificates. -- For the purposes of this section, any person in this state who has the control, custody or possession of any property includible in the gross estate of the decedent for federal estate tax purposes, and who delivers any of the property to the personal representative or other legal representative of the decedent, may rely upon the release or certificate furnished by the Tax Commissioner under section seventeen of this article to the personal representative as evidence of compliance with the requirements of this article, and make the deliveries and transfers as the personal representative may direct without being liable for any taxes due under this article with respect to any property.

(e) Discharge of personal liability for federal estate taxes. -- If a personal representative receives a discharge from personal liability for federal estate taxes pursuant to Section 2204 of the Internal Revenue Code of 1986, as amended, and if the personal representative makes written application to the Tax Commissioner for determination of the amount of the tax due

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under this article and for discharge from personal liability, the Tax Commissioner, within two months after receiving satisfactory evidence of the Section 2204 discharge, but not after the expiration of the period for issuance of a deficiency assessment, shall notify the personal representative of the amount of the tax due under this article, including the amount of any interest, additions to tax or penalties that are due. The personal representative, upon payment of the amount of which he is notified (other than any portion for which an extension of time for payment has been granted), and upon furnishing any bond that may be required by the Tax Commissioner to secure payment of any amount for which the time for payment has been extended, shall be discharged from personal liability for any deficiency in tax thereafter found to be due and shall be entitled to a receipt or writing showing the discharge.

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