WEST VIRGINIA CODE: §11-11-23

§11-11-23. Proof of payment of death taxes to state of domicile.

(a) General. -- At any time before the expiration of eighteen months after the qualification in this state of any executor of the will of, or administrator of the estate of, any nonresident decedent, such executor or administrator shall file with the clerk of the county commission of the county in which he qualified proof that all death taxes which are due to the state of domicile of such decedent, or to any political subdivision thereof, have been paid, or secured, or that no such taxes are due, as the case may be, unless it appears that letters of probate or administration have been issued in the state of domicile.

(b) Form of proof. -- The proof required by subsection (a) may be in the form of a certificate issued by the official or body charged with the administration of the death tax laws of the domiciliary state.

(c) Notice to domiciliary state if proof not filed. -- If such proof is not filed within eighteen months after the qualification in this state of any personal representative of a nonresident decedent, then the clerk of the county commission shall forthwith notify by mail the official or body of the domiciliary state charged with the administration of the death tax laws thereof with respect to such estate and shall state in such notice, so far as it is known to him

(1) The name, date of death and last domicile of such decedent;

(2) The name and address of each executor or administrator;

(3) A summary of the values of the real estate, tangible personal property and intangible personal property, wherever situated, belonging to such decedent at the time of his death; and

(4) The fact that such executor or administrator has not filed, within the time prescribed by law, proof of payment of death taxes to the state of domicile of the nonresident decedent.

To such notice the clerk of the county commission shall attach a plain copy of the will and codicils of such decedent, if he died testate, or, if he died intestate, a list of his heirs and next of kin, so far as is known to such clerk.

(d) Petition of domiciliary state. -- Within sixty days after the mailing of the notice provided in the preceding subsection, the official or body charged with the administration of the death tax laws of the domiciliary state may file with the county clerk in this state a petition for an accounting in such estate. Such official body of the domiciliary state shall, for the purpose of this article, be a party interested for the purpose of petitioning such county clerk for such an accounting. If such petition be filed within the period of sixty days, such county clerk shall order such accounting and upon such accounting being filed and approved, shall decree the

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remission of the fiduciary appointed by the domiciliary probate court of the balance of the intangible personal property after payment of creditors and expenses of administration in this state.

(e) Final accounting not granted without compliance. -- Unless the provisions of either subsection (c) or (d) of this section shall have been complied with, no such executor or administrator shall be entitled to a final accounting or discharge by any county commission of this state.

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