

# WEST VIRGINIA CODE: §11-11-29

## **§11-11-29. Time for assessment of tax.**

(a) General. -- The amount of estate tax due under this article shall be assessed on or before whichever of the following dates occurs last:

(1) The period specified in section fifteen, article ten of this chapter, during which an assessment may generally be issued;

(2) Within a period expiring ninety days after the last day on which the assessment of a deficiency in federal estate tax may lawfully be made under applicable provisions of the Internal Revenue Code; or

(3) Within ninety days after receipt of notice from a personal representative that the federal estate tax liability of an estate has been changed.

(b) Exceptions. -- In the case of a false or fraudulent return, or failure to file a return on or before the last day prescribed for filing, or failure of the personal representative to give the Tax Commissioner notice of a change in the federal estate tax liability of an estate, the tax may be assessed at any time.