WEST VIRGINIA CODE: §11-11-30

§11-11-30. Refund of excess tax due to overpayment of federal estate tax.

(a) Claim for refund. -- Notwithstanding the provisions of section fourteen, article ten of this chapter, in the event of a final determination by the United States Internal Revenue Service, or other competent authority, of an overpayment of the estate's federal estate tax liability, the period of limitation upon claiming a refund reflecting such final determination in the taxes due under this article shall not expire until six months after such determination is made by the United States Internal Revenue Service or other competent authority.

(b) When determination becomes final. -- For purposes of this section, an administrative determination shall be deemed to have become final on the date of receipt by the personal representative, or other interested party, of the final payment to be made refunding federal estate tax or upon the last date on which the personal representative, or any other interested party, shall receive notice from the United States that an overpayment of federal estate tax has been credited by the United States against any liability other than the federal estate tax of said estate. A final judicial determination shall be deemed to have occurred on the date on which any judgment entered by a court of competent jurisdiction, determining that there has been an overpayment of federal estate tax, becomes final.

WV Legislature