WEST VIRGINIA CODE: §11-11-31

§11-11-31. Agreements as to amount of tax due.

For the purpose of facilitating the settlement and distribution of estates held by personal representatives, the Tax Commissioner may, on behalf of the state, agree to the amount of taxes due or to become due from such personal representative under the provisions of this article. Payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

WV Legislature