WEST VIRGINIA CODE: §11-11-33

§11-11-33. Administration of article by Tax Commissioner.

(a) The Tax Commissioner shall administer and enforce the tax imposed by this article. He is authorized to require such facts and information to be reported as he deems necessary to enforce the provisions of this article.

(b) Rules and regulations promulgated by the Tax Commissioner shall follow as nearly as practicable the rules and regulations of the secretary of the treasury of the United States. The construction of this article shall further its purpose to simplify the preparation of tax returns, aid in its interpretations through use of federal precedents and improve its enforcement.

(c) The Tax Commissioner may prescribe the form and content of any return or other documents, including a copy of part or all of a federal return, required to be filed under the provisions of this article.

(d) Reports and returns required to be filed under this article shall be preserved for four years and thereafter until the Tax Commissioner orders them destroyed.

WV Legislature