WEST VIRGINIA CODE: §11-11-35

§11-11-35. Privacy of information.

(a) Notwithstanding the provisions of article ten of this chapter, the tax return of an estate shall be open to inspection by or disclosure to:

(1) The personal representative of the estate;

(2) Any heir at law, or beneficiary under the will of the decedent; or

(3) The attorney for the estate or its personal representative or the attorney-in-fact duly authorized by any of the persons described in subdivision (1) or (2) of this section.

(b) Notwithstanding the provisions of article ten of this chapter, the personal representative of the decedent shall make the nonprobate inventory form of an estate available for inspection by or disclosure to:

(1) The personal representative of the estate;

(2) Any heir at law, beneficiary under the will of the decedent, a creditor who has timely filed a claim against the estate of the decedent with the fiduciary commissioner or fiduciary supervisor, or any party who has filed a civil action in any court of competent jurisdiction in which any asset of the decedent is in issue; or

(3) The attorney for the estate or its personal representative or the attorney-in-fact duly authorized by any of the persons described in subdivision (1) or (2) of this subsection.

WV Legislature