WEST VIRGINIA CODE: §11-11-36

§11-11-36. Money penalty for failure to produce records.

If any person:

(1) Fails to comply with any duty imposed upon him by this article; or

(2) Having in his possession or control any record, file or paper containing or supposed to contain any information concerning the estate of the decedent, or, having in his possession or control any property comprising part of the gross estate of the decedent, fails to exhibit the same upon request to the Tax Commissioner or any examiner, appraiser or attorney appointed pursuant to this article, who desires to examine the same in the performance of his duties under the article, such person shall be liable to a money penalty of not less than $10 nor more than $500 to be recovered, with costs of suit, in a civil action in the name of the state.

WV Legislature