

# **WEST VIRGINIA CODE: §11-11-8**

## **§11-11-8. Estate tax returns.**

(a) When no return required. -- No West Virginia estate tax return needs to be filed if the estate of the decedent is not subject to the tax imposed by this article.

(b) Returns by personal representative. -- The personal representative of every estate subject to the tax imposed by this article, who is required by the laws of the United States to file a federal estate tax return, shall file with the Tax Commissioner, on or before the date the federal estate tax return is required to be filed:

(1) A return for the tax due under this article; and

(2) An executed copy of the federal estate tax return.

(c) Returns by beneficiaries.

(1) If the personal representative fails to make a complete return as to any part of the gross estate of the decedent, he shall include in his return a description of such part and the name of every person holding a legal or beneficial interest therein. The providing of such information shall not, in and of itself, exonerate the personal representative from any additions to tax or penalties prescribed by law for failure to file a complete return.

(2) Upon notice from the Tax Commissioner, a beneficiary of the estate, or other person holding a legal or beneficial interest therein, shall file a return under this article providing such information as the Tax Commissioner may request pertaining to the interest of the beneficiary, or other person, in the estate of the decedent.

(d) Returns due. -- Returns made under this article shall be filed within nine months after the date of the decedent's death.

(e) Place of filing. -- Estate tax returns shall be filed with the Tax Commissioner at his office in Charleston, West Virginia.