

WEST VIRGINIA CODE: §11-11-9

§11-11-9. Extension of time for filing return.

- (a) Extension of time. -- If the personal representative has obtained an extension of time for filing the federal estate tax return, the filing required by section eight shall be extended until the end of the time period granted in the extension of time for filing the federal estate tax return.
- (b) Copy of federal extension. -- Upon obtaining an extension of time for filing the federal estate tax return, the personal representative shall provide the Tax Commissioner with a true copy of the instrument providing for this extension within thirty days after receipt of it.
- (c) Payment of tax. -- An extension of the time for filing a return shall not operate to extend the time for payment of the tax.