WEST VIRGINIA CODE: §11-12B-14

§11-12B-14. Records.

(a) Every taxpayer liable for reporting or paying tax under this article shall keep such records, receipts, invoices and other pertinent papers in such form as the Tax Commissioner may require.

(b) Every taxpayer shall keep such records for not less than three years after the annual return is filed under this article, unless the Tax Commissioner in writing authorizes their earlier destruction. An extension of time for making an assessment shall automatically extend the time period for keeping the records for all years subject to audit covered in the agreement for extension of time.

WV Legislature