

# **WEST VIRGINIA CODE: §11-12B-5**

## **§11-12B-5. Annual return.**

(a) On or before the expiration of one month after the end of the taxable year, every taxpayer subject to the tax imposed by this article shall make and file an annual return for the entire taxable year showing such information as the Tax Commissioner may require and computing the amount of taxes due under this article for the taxable year.

(b) Any taxpayer may elect to file as part of a consolidated, composite or unitary group for purposes of the tax imposed by article thirteen-a of this chapter and if such election is made, the taxpayer shall file a consolidated, composite or unitary return under this article encompassing the same consolidated, composite or unitary group unless the Tax Commissioner shall specifically require or approve a filing on some other basis.