WEST VIRGINIA CODE: §11-12C-4

§11-12C-4. Due date of return; payment of tax.

It shall be the duty of every corporation required to pay the tax to file a properly completed return together with payment of tax owed to the Tax Commissioner by July 1, of the license year; and if it fails to do so it shall be liable for payment of interest, additions to tax and penalties prescribed in article ten of this chapter and subject to the penalties prescribed in section eight of this article.

WV Legislature