WEST VIRGINIA CODE: §11-13A-11

§11-13A-11. Extension of time for filing returns.

The Tax Commissioner may, upon written request received on or prior to the due date of the annual return or any periodic estimate, grant a reasonable extension of time for filing any return or other document required by this article, upon such terms as he may by regulation prescribe, or by contract require, if good cause satisfactory to the Tax Commissioner is provided by the taxpayer.

WV Legislature