WEST VIRGINIA CODE: §11-13EE-8

§11-13EE-8. Identification of capital investment property.

Every taxpayer who claims credit under this article shall maintain sufficient records to establish the following facts for each item of qualified investment property:

(1) Its identity;

(2) Its actual or reasonably determined cost;

(3) Its useful life for federal income tax purposes;

(4) The month and taxable year in which it was placed in service;

(5) The amount of credit taken; and

(6) The date it was disposed of or otherwise ceased to be qualified investment property.

WV Legislature