WEST VIRGINIA CODE: §11-13GG-11

§11-13GG-11. Identification of investment credit property.

Every taxpayer who claims credit under §11-13GG-1 et seq. of this code shall maintain sufficient records to establish the following facts for each item of qualified property:

(1) Its identity;

(2) Its actual or reasonably determined cost;

(3) Its straight-line depreciation life;

(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 use as qualified property in the downstream natural gas manufacturing facility of the taxpayer.

WV Legislature