WEST VIRGINIA CODE: §11-13V-10

§11-13V-10. Place for filing returns or other documents.

Tax returns, statements or other documents, or copies thereof, required by this article, or rules promulgated by the commissioner, shall be filed with the Tax Commissioner by delivery, in person or by mail, to his or her office in Charleston, West Virginia: Provided, That the Tax Commissioner may, by rules, prescribe the place and other means of delivery for filing such returns, statements, or other documents, or copies thereof.

WV Legislature