# WEST VIRGINIA CODE: §11-13V-6

**§11-13V-6. Time for filing annual returns and other documents.**

On or before the expiration of one month after the end of the taxable year, every taxpayer subject to a tax imposed by this article shall make and file an annual return for the entire taxable year showing all information the Tax Commissioner requires and computing the amount of taxes due under this article for the taxable year. Returns made on the basis of a calendar year shall be filed on or before the thirty-first day of January following the close of the calendar year. Returns made on the basis of a fiscal year shall be filed on or before the last day of the first month following the close of the fiscal year.

WV Legislature