WEST VIRGINIA CODE: §11-14-19

§11-14-19. Penalty for failure to file required return when no tax due.

In the case of any failure to make or file a return when no tax is due, as required by this article, on the date prescribed therefor, unless it be shown that such failure is due to reasonable cause and not due to willful neglect, there shall be collected a penalty of $25 for each month of such failure or fraction thereof.

WV Legislature