WEST VIRGINIA CODE: §11-14A-16

§11-14A-16. Civil 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 can be shown that the failure is due to reasonable cause and not due to willful neglect, there shall be collected a civil penalty of $50 or ten percent of the net tax due, whichever is greater, for each month of the failure or fraction thereof. The civil penalty prescribed under this section shall be assessed, collected and paid in the same manner as the motor carrier road tax.

WV Legislature