

WEST VIRGINIA CODE: §11-15-19

§11-15-19. Other times for filing returns.

The Tax Commissioner may, upon written request, authorize a taxpayer whose books and records are not kept on a monthly basis to file returns at times other than those specified in section sixteen, but in no event shall a taxpayer make less than one return a calendar month, except as provided by section twenty or as may be authorized in writing by the Tax Commissioner.