# WEST VIRGINIA CODE: §11-15-21

**§11-15-21. Annual return; extension of time.**

(a) Date due. -- On or before thirty days after the end of the tax year, each person liable for the payment of any tax due under this article shall make and file an annual return in such form as may be required by the Tax Commissioner, showing:

(1) Total gross proceeds of his business for preceding tax year,

(2) Gross proceeds upon which the tax for that year was computed, and

(3) Any other information necessary in the computation or collection of the tax that the Tax Commissioner may require.

(b) Supporting schedule for consolidated return. -- Whenever a person operates two or more places of business and files a consolidated monthly return, a schedule shall be attached to the consolidated annual return showing, for each place of business, total sales and charges for rendering services, total transactions subject to tax and total tax collections.

(c) Payment. -- After deducting the amount of prior payments during the tax year, the taxpayer shall forward the annual return along with payment of any remaining tax, due for the preceding tax year, to the Tax Commissioner. The taxpayer or his duly authorized agent shall verify the return under oath.

(d) Extension of time. -- The Tax Commissioner for good cause shown, may, on written application of a taxpayer, extend the time for making any return required by the provisions of this article.

WV Legislature