

# **WEST VIRGINIA CODE: §11-17-19**

## **§11-17-19. Penalty for failure to file report when no tax due.**

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