WEST VIRGINIA CODE: §11-19-5A

§11-19-5a. Due date of reports; additional reports; extension of time.

Every person subject to the tax imposed by this article shall on or before the fifteenth day of each month make and file with the commissioner a report of such person's operations for the preceding month to verify liability for tax under this article. This report shall be in a form prescribed by the Tax Commissioner.

The commissioner may by fifteen days' written notice require the filing of such additional reports as he deems necessary to verify a person's liability under this article.

Upon written application setting forth good cause, the commissioner may extend the time for filing such reports or additional reports on such terms and conditions as he may require.

WV Legislature