WEST VIRGINIA CODE: §11-1A-6

§11-1A-6. Supplemental information required to be filed.

Every person required to file a tax return under the provisions of article thirteen, twenty-one or twenty-four of this chapter for the period ending on December 31, 1982, or for income received or to be received during the calendar year 1983, shall file a copy of a depreciation schedule included in a federal or state tax return for income taxation for the taxpayer's tax year ending on or after June 1, 1982, or if the person did not prepare a depreciation schedule for such return or elects not to disclose the schedule from the tax return, a schedule showing property on which a deduction for depreciation could be claimed against gross or adjusted gross income received or receivable in the selected year, including a brief description of such property, its basis and, to the extent the taxpayer elects, any accumulated depreciation the taxpayer could have claimed in such year and prior years.

WV Legislature