WEST VIRGINIA CODE: §11-21-11

§11-21-11. West Virginia taxable income of resident individual.

(a) General. -- The West Virginia taxable income of a resident individual shall be his West Virginia adjusted gross income less his West Virginia personal exemptions, as determined under this part.

(b) Husband and wife. -- (l) If the federal taxable income of husband and wife is determined on a separate federal return, their West Virginia taxable incomes shall be separately determined.

(2) If the federal taxable income of husband and wife is determined on a joint federal return, or if neither files a federal return:

(A) Their tax shall be determined on their joint West Virginia taxable income, or

(B) Separate taxes may be determined on their separate West Virginia taxable incomes if they so elect if they comply with the requirements of the Tax Commissioner in setting forth information on a single form or on separate forms, as may be required by the Tax Commissioner.

(3) If either husband or wife is a resident and the other is a nonresident, separate taxes shall be determined on their separate West Virginia taxable incomes on such single or separate forms as may be required by the Tax Commissioner, unless both elect to determine their joint West Virginia taxable income as if both were residents.

(c) Effective date. -- This section, as amended by this act, shall apply to all taxable years beginning after December 31, 1986.

WV Legislature