

# **WEST VIRGINIA CODE: §11-21-52**

## **§11-21-52. Time and place for filing returns and paying tax.**

A person required to make and file a return under this article shall, without assessment, notice or demand, pay any tax due thereon to the Tax Commissioner on or before the date fixed for filing such return (determined without regard to any extension of time for filing the return). The Tax Commissioner shall prescribe by regulation the place for filing any return, declaration, statement, or other document required pursuant to this article and for payment of any tax.