WEST VIRGINIA CODE: §11-21-53

§11-21-53. Signing of returns and other documents.

(a) General. -- Any return, declaration, statement or other document required to be made pursuant to this article shall be signed in accordance with regulations or instructions prescribed by the Tax Commissioner. The fact that an individual's name is signed to a return, declaration, statement, or other document shall be prima facie evidence for all purposes that the return, declaration, statement or other document was actually signed by him

(b) Partnerships. -- Any return, statement or other document required of a partnership shall be signed by one or more partners. The fact that a partner's name is signed to a return, statement, or other document shall be prima facie evidence for all purposes that such partner is authorized to sign on behalf of the partnership.

(c) Certifications. -- The making or filing of any return, declaration, statement or other document or copy thereof required to be made or filed pursuant to this article, including a copy of a federal return, shall constitute a certification by the person making or filing such return, declaration, statement or other document or copy thereof that the statements contained therein are true and that any copy filed is a true copy.

WV Legislature