

WEST VIRGINIA CODE: §11-21-58

§11-21-58. Requirements concerning returns, notices, records and statements.

(a) General. -- The Tax Commissioner may prescribe regulations as to the keeping of records, the content and form of returns and statements, and the filing of copies of federal income tax returns and determinations. The Tax Commissioner may require any person, by regulation or notice served upon such person, to make such returns, render such statements, or keep such records, as the Tax Commissioner may deem sufficient to show whether or not such person is liable under this article for tax or for collection of tax.

(b) Partnerships. -- Every partnership having a resident partner or having any income derived from West Virginia sources, determined in accordance with the applicable rules of section thirty-two as in the case of a nonresident individual, shall make a return for the taxable year setting forth all items of income, gain, loss and deduction and such other pertinent information as the Tax Commissioner may by regulations and instructions prescribe.

(c) Information at source. -- The Tax Commissioner may prescribe regulations and instructions requiring returns of information to be made and filed on or before the twenty-eighth day of February of each year as to the payment or crediting in any calendar year of amounts of \$600 or more to any taxpayer under this article. Such returns may be required of any person, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of this state, or of any municipal corporation or political subdivision of this state, having the control, receipt, custody, disposal or payment of interest, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable gains, profits or income, except interest coupons payable to bearer. A duplicate of the statement as to tax withheld on wages, required to be furnished by an employer to an employee, shall constitute the return of information required to be made under this section with respect to such wages.

(d) Notice of qualification as receiver, etc. -- Every receiver, trustee in bankruptcy, assignee for benefit of creditors, or other like fiduciary shall give notice of his qualification as such to the Tax Commissioner, as may be required by regulation.