WEST VIRGINIA CODE: §11-21-59A

§11-21-59a. Report of change in taxes paid to other states.

(a) If the amount of any individual taxpayer's income tax reported on a return filed with any other state for any taxable year is changed or corrected by such state as a result of an examination conducted by a competent authority of the state, and the taxpayer previously claimed a credit for such tax pursuant to §11-21-20 of this code, the taxpayer shall file an amended return, or such other form as the Tax Commissioner may prescribe, reporting the effects of the change or correction on the taxpayer's West Virginia personal income tax within one year after the final determination of the change or correction, or as otherwise required by the Tax Commissioner, and shall concede the accuracy of such determination, or declare wherein it is erroneous. However, if the Tax Commissioner has sufficient information from which to compute the proper additional tax and the taxpayer has paid the tax, then the taxpayer is not required to file an amended West Virginia personal income tax return. Any taxpayer filing an amended income tax return with any other state that results in a change to the taxpayer's West Virginia personal income tax shall also file an amended return within one year thereafter under this article and shall provide such information as the Tax Commissioner may require. The Tax Commissioner may by rule prescribe such exceptions to the requirements of this section as the commissioner considers appropriate.

(b) For the purposes of this section, "final determination" means the appeal rights of both parties have expired or have been exhausted relative to the tax year.

(c) This section amended in the year 2019 shall apply, without regard to the taxable year, to federal determinations that become final on or after the effective date of this section enacted in the year 2019.

WV Legislature