# WEST VIRGINIA CODE: §11-21A-2

**§11-21A-2. Reporting adjustments to federal taxable income – General rule.**

(a) Except in the case of final federal adjustments which are required to be reported by a partnership and its partners using the procedures in §11-21A-3 of this code, and final federal adjustments required to be reported for federal purposes under I.R.C. §6225(a)(2), a taxpayer shall report and pay any West Virginia income tax due with respect to final federal adjustments arising from an audit or other action by the IRS or reported by the taxpayer on a timely filed amended federal income tax return including a return or similar document filed pursuant to I.R.C. §6225(c), or federal claim for refund by filing a federal adjustments report with the Tax Commissioner for the reviewed year and, if applicable, pay the additional West Virginia tax owed by the taxpayer not later than 180 days after the final determination date.

(b) Notwithstanding §11-21-59 and §11-24-20 of this code, if any item required to be shown on a federal partnership return, including any gross income, deduction, penalty, credit, or tax for any year of any partnership, including any amount of any partner's distributive share, is changed or corrected by the Commissioner of Internal Revenue or other officer of the United States or other competent authority, and the partnership is issued an adjustment under I.R.C. § 6225, or makes a federal election for alternative payment, by the Internal Revenue Service as part of a partnership level audit, the partnership shall report each change or correction with the Tax Commissioner for the reviewed year within six months after the date of each final federal determination. The report of adjustments or return reporting the adjustments shall be sufficiently detailed to allow computation of the West Virginia tax change under §11-21-1 et seq. or §11-24-1 et seq. of this code, as applicable, resulting from the federal adjustment and shall be reported in the form and manner as prescribed by the Tax Commissioner.

WV Legislature