

## **WEST VIRGINIA CODE: §11-21A-6**

### **§11-21A-6. Estimated West Virginia tax payments during course of federal audit.**

A taxpayer may make estimated payments to the Tax Commissioner, following the process prescribed by the Tax Commissioner, of the tax expected to result from a pending Internal Revenue Service audit, prior to the due date of the federal adjustments report, without having to file the report with the Tax Commissioner. The estimated tax payments shall be credited against any tax liability ultimately found to be due to West Virginia (final West Virginia tax liability) and shall limit the accrual of further statutory interest on that amount. If the estimated tax payments exceed the final tax liability and statutory interest ultimately determined to be due, the taxpayer is entitled to a refund or credit for the excess, provided the taxpayer files a federal adjustments report or claim for refund or credit of tax pursuant to §11-10-14 or §11-21A-7 of this code, no later than one year following the final determination date.