

WEST VIRGINIA CODE: §11-21A-7

§11-21A-7. Claims for refund or credits of West Virginia tax arising from federal adjustments made by the IRS.

(a) Notwithstanding the reporting requirement contained in §11-21A-2 or §11-21A-3 of this code, except for final federal adjustments required to be reported for federal income tax purposes under I.R.C. § 6225(a)(2), a taxpayer may file a claim for refund or credit of West Virginia tax arising from federal adjustments made by the Internal Revenue Service on or before the later of:

(1) The expiration of the last day for filing a claim for refund or credit of West Virginia tax pursuant to §11-10-14 of this code, including any extensions; or

(2) One year from the date a federal adjustments report prescribed in §11-21A-2 or §11-21A-3 of this code, as applicable, was due to the Tax Commissioner, including any extensions pursuant to §11-21A-8 of this code.

(b) The federal adjustments report shall serve as the means for the taxpayer to report additional West Virginia tax due, report a claim for refund or credit of tax, and make other adjustments (including, but not limited to, its net operating losses) resulting from adjustments to the taxpayer's federal taxable income.