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.

WV Legislature