WEST VIRGINIA CODE: §11-21A-8

§11-21A-8. Scope of adjustments and extensions of time.

(a) Unless otherwise agreed in writing by the taxpayer and the Tax Commissioner, any adjustments by the Tax Commissioner or by the taxpayer made after the expiration of the statute of limitations for refund and assessment set forth in §11-10-14 and §11-10-15 of this code, respectively, are limited to changes to the taxpayer's tax liability arising from federal adjustments.

(b) The time periods provided for in this section may be extended:

(1) Automatically, upon written notice to the Tax Commissioner, by 60 days for an audited partnership, or tiered partner, which has 10,000 or more direct partners; or

(2) By written agreement between the taxpayer and the Tax Commissioner pursuant to any rule issued under this section.

(c) An extension granted under §11-21A-8 of this code for filing the federal adjustment report extends the last day prescribed by law for assessing any additional tax arising from the adjustments to federal taxable income, as provided in §11-21A-1 et seq. of this code, and the period for filing a claim for refund of credit of taxes pursuant to §11-21A-1 et seq. of this code.

WV Legislature