WEST VIRGINIA CODE CHAPTER 11 ARTICLE 21A

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§11-21A-1. Definitions.

The following definitions apply for the purposes of this article:

(1) "Administrative adjustment request" means an administrative adjustment request filed by a partnership under I.R.C. § 6227.

(2) "Audited partnership" means a partnership subject to a federal adjustment resulting from a partnership level audit resulting in a federal adjustment.

(3) "C corporation" means any corporation that is taxed separately from its owners for federal income tax purposes and included a pass-through entity that elects to be treated as a corporation for federal income tax purposes.

(4) "Composite return partner" means a partner in a partnership that was required to be included in a West Virginia composite income tax return filed pursuant to §11-21-51a of this code in the reviewed year.

(5) "Corporate partner" means a partner that is subject to tax under §11-24-1 et seq. of this code.

(6) "Date of each final federal determination" means the date on which each adjustment or resolution resulting from an Internal Revenue Service (IRS) examination is assessed pursuant to I.R.C. § 6203.

(7) "Direct partner" means a partner that holds an interest directly in a partnership or pass-through entity.

(8) "Entity" means any person that is not an individual.

(9) "Exempt partner" means a partner that is exempt from taxation under §11-21-1 et seq. or §11-24-1 et seq. of this code except on unrelated business taxable income.

(10) "Federal adjustment" means a change to an item or amount determined under the Internal Revenue Code that is used by a taxpayer to compute West Virginia tax owed whether that change results from action by the IRS, including a partnership level audit, or the filing of an amended federal return, federal refund claim, or an administrative adjustment request by the taxpayer. A federal adjustment is positive to the extent that it increases state taxable income as determined under §11-21-1 et seq. or §11-24-1 et seq. of this code, as applicable, and is negative to the extent that it decreases state taxable income as determined under §11-21-1 et seq. or §11-24-1 et seq. of this code, as applicable.

(11) "Federal adjustments report" includes methods or forms required by the Tax Commissioner for use by a taxpayer to report federal adjustments, including an amended West Virginia tax return, information return, or a uniform multistate report.

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(12) "Federal election for alternative payment" refers to the election described in I.R.C. § 6226, relating to the alternative to payment of the imputed underpayment by partnership.

(13) "Federal partnership representative" means the person the partnership designates, for the taxable year, as the partnership's representative, or the person the IRS has appointed to act as the federal partnership representative pursuant to I.R.C. § 6223(a).

(14) "Final determination date" means the following:

(A) Except as provided in §11-21A-1(14)(B) and (C) of this code, if the federal adjustment arises from an IRS audit, or other action by the IRS, the final determination date is the first day on which no federal adjustments arising from that audit, or other action remain to be finally determined, whether by IRS decision with respect to which all rights of appeal have been waived or exhausted, by agreement, or, if appealed or contested, by a final decision with respect to which all rights of appeal have been waived or exhausted. For agreements required to be signed by the IRS and the taxpayer, the final determination date is the date on which the last party signed the agreement.

(B) For federal adjustments arising from an IRS audit or by other action of the IRS, if the taxpayer was included in a combined report filed under §11-24-13a of this code, the final determination date means the first day on which no related federal adjustments arising from that audit remain to be finally determined, as described in §11-21A-1(14)(A) of this code for the entire group.

(C) If the federal adjustment results from filing an amended federal return, a federal refund claim, or an administrative adjustment request, or if a federal adjustment reported is on an amended federal return or other similar report filed pursuant to I.R.C. § 6225(c), the final determination date is the day on which the amended return, refund claim, or administrative adjustment request or other similar report was filed.

(15) "Final federal adjustment" means a federal adjustment after the final determination date for that federal adjustment has passed.

(16) "Indirect partner" means a partner in a partnership or other pass-through entity that itself holds an indirect interest directly, or through another indirect partner, in a partnership or other pass-through entity.

(17) "Interest" in an entity means an ownership or beneficial interest in an entity.

(18) "Internal Revenue Code" or "I.R.C." means the Internal Revenue Code of 1986, as codified at 26 United States Code (U.S.C.) Section 1, et seq., as defined in §11-21-9 or §11-24-3 of this code, as applicable, for the taxable year, and any applicable regulations as promulgated by the United States Department of the Treasury.

(19) "Internal Revenue Service" or "IRS" means the Internal Revenue Service of the United States Department of the Treasury.

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(20) "Nonresident partner" means an individual, trust or estate partner that is not a resident as defined in §11-21-7 of this code.

(21) "Partner" means a person that holds an interest directly or indirectly in a partnership or other pass-through entity.

(22) "Partnership" means an entity subject to taxation under Subchapter K of the Internal Revenue Code.

(23) "Partnership adjustment" means any adjustment to a partnership-related item.

(24) "Partnership level audit" means an examination by the IRS at the partnership level pursuant to Subchapter C of Title 26, Subtitle F, Chapter 63 of the I.R.C., as enacted by the Bipartisan Budget Act of 2015, Public Law 114-74, which results in federal adjustments.

(25) "Partnership-related item" means:

(A) Any item or amount with respect to the partnership (without regard to whether or not the item or amount appears on the partnership's return and including an imputed underpayment and any item or amount relating to any transaction with, basis in, or liability of, the partnership) which is relevant (determined without regard to this article) in determining the tax liability of any person under §11-21-1 et seq. or §11-24-1 et seq. of this code; and

(B) Any partner's distributive share of any item of amount described in paragraph (A) of this subdivision.

(26) "Pass-through entity" means any partnership or other business entity that is not subject to tax under §11-24-1 et seq., imposing tax on C corporations or other entities taxable as a corporation.

(27) "Person" means and includes, but is not limited to, any individual, firm, partnership, limited partnership, copartnership, limited liability company, other pass-through entity, joint venture, association, corporation, municipal corporation, organization, receiver, estate, trust, guardian, executor, administrator, any other group or combination acting as a unit, and also any officer, employee or member of any of the foregoing who, as an officer, employee or member, is under a duty to perform or is responsible for the performance of an act prescribed by the provisions of §11-21-1 et seq., §11-21A-1 et seq., or §11-24-1 et seq. of this code.

(28) "Publicly traded partnership" means either of the following:

(A) A publicly traded partnership within the meaning of I.R.C. § 7704; or

(B) Any other partnership where more than 10 percent of the profits or capital interest is owned directly or indirectly by a partnership described in §11-21A-1(28)(A) of this code.

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(29) "Reallocation adjustment" means a federal adjustment resulting from a partnership level audit, or an administrative adjustment request, that changes the shares of one or more items of partnership income, gain, loss, expense or credit allocated to direct partners. A positive reallocation adjustment means the portion of a reallocation adjustment that would increase federal taxable income for one or more direct partners, and a negative reallocation adjustment means the portion of a reallocation adjustment that would decrease federal income for one or more direct partners pursuant to regulations under I.R.C. § 6225.

(30) "Resident partner" means an individual, trust, or estate partner that has his or her domicile in this state or is a resident of this state for tax purposes, as defined in §11-21-7 of this code, for the relevant period.

(31) "Reviewed year" means the taxable year of a partnership that is subject to a partnership level audit from which federal adjustments arise.

(32) "S corporation" means a corporation or pass-through entity that makes a valid election to be taxed under Subchapter S of Chapter 1 of the Internal Revenue Code.

(33) "State imputed underpayment" means the netting of all final adjustments to partnership-related items at the entity level for the reviewed year (excluding any reallocations of income, expenses, gains, and losses among partners), apportioned and allocated to West Virginia at the entity level, and multiplied by the applicable West Virginia income tax rate(s) set forth in §11-21-1 et seq. or §11-24-1 et seq. of this code, as applicable, for the taxable year.

(34) "State partnership adjustment report" means a form prescribed by Tax Commissioner that identifies the partnership's direct partners, each partner's share of adjustments to partnership-related items, and any reallocations of income, expenses, gains, and losses among such partners, that arise directly or indirectly from a partnership level audit.

(35) "State partnership audit" means an examination by the Tax Commissioner at the partnership or pass-through entity level which results in adjustments to partnership or pass-through entity related items or reallocations of income, expenses, gains, losses, credits, and other attributes among the partners for the reviewed year.

(36) "State partnership representative" means the person the partnership designates to be the partnership's representative for West Virginia tax purposes for the reviewed year pursuant to §11-21A-3 of this code and shall be the federal partnership representative in absence of the partnership designating a West Virginia partnership representative.

(37) "Subsequent affected year" means a tax year subsequent to the reviewed year in which a federal adjustment arising from an audit of that reviewed year affects the West Virginia income tax owed by a taxpayer.

(38) "Tax Commissioner" means the Tax Commissioner of the State of West Virginia or his or

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her delegate, as provided in §11-1-1 of this code.

(39) "Taxpayer" means any person subject to the tax imposed by §11-21-1 et seq. or §11-24-1 et seq. of this code, as applicable, unless the context clearly indicates otherwise, including a partnership subject to a partnership level audit or a partnership that has made an administrative adjustment request, as well as a tiered partner of that partnership.

(40) "This state" or "state" means the State of West Virginia.

(41) "Tiered partner" means any partner that is a partnership or other pass-through entity.

(42) "Tiered partnership" means any partnership or other pass-through entity that has one or more tiered partners.

(43) "Unrelated business taxable income" has the same meaning as defined in I.R.C. § 512.

(44) "West Virginia tax" means the tax imposed by §11-21-1 et seq. or §11-24-1 et seq. of this code, as applicable, plus interest and additions to tax imposed pursuant to §11-10-1 et seq. of this code.

(45) "Withholding partner" means a partner in a partnership for whom the partnership was required to withhold West Virginia tax pursuant to §11-21-71a of this code or administrative authority for the reviewed year.

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§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.

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§11-21A-3. Reporting federal adjustments — partnership level audit and administrative adjustment request.

(a) General. — Except for adjustments required to be reported for federal purposes pursuant to I.R.C. § 6225(a)(2), and the distributive share of adjustments that have been reported as required by §11-21A-2 of this code, partnerships and partners shall report final federal adjustments arising from a partnership level adjustment, or an administrative adjustment request, and make payments as required by this section of the code.

(b) State partnership representative. —

(1) With respect to an action required or permitted to be taken by a partnership under this section of the code and a proceeding under §11-10A-1 et seq. of this code with respect that action, the state partnership representative for the reviewed year has the sole authority to act on behalf of the partnership, and its direct partners and indirect partners shall be bound by those actions.

(2) The state partnership representative for the reviewed year is the partnership's federal partnership representative unless the partnership designates in writing another person as its state partnership representative.

(3) The Tax Commissioner may establish reasonable qualifications for and procedures for designating a person, other than the federal partnership representative, to be the state partnership representative.

(c) Reporting and payment requirements for partnerships subject to a final federal adjustment and direct partners. — Final federal adjustments subject to the requirements of §11-21A-3 of this code, except for those subject to a properly made election under §11-21A-3(d) of this code, shall be reported as follows:

(1) No later than 90 days after the final determination date, the partnership shall:

(A) File a completed federal adjustment report with the Tax Commissioner, including information as required by the Tax Commissioner; and

(B) Notify each of its direct partners of their distributive share of the final federal adjustments including information as required by the Tax Commissioner; and

(C) File an amended composite return for direct partners as permitted under §11-21-51a of this code and/or an amended withholding return for direct partners under §11-21-71a of this code and pay the additional amount due under §11-21-1 et seq. and §11-24-1 et seq. of this code, as applicable, that would have been due had the final federal adjustments been reported properly as required.

(2) Except as provided in §11-21A-4 of this code for minimal tax liabilities, no later than 180 days after the final determination date, each direct partner that is taxed under §11-21-1 et

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seq. or §11-24-1 et seq. of this code, as applicable, shall:

(A) File a federal adjustment report reporting their distributive share of the adjustments reported to them under §11-21A-3(c)(1)(B) of this code as required by West Virginia law; and

(B) Pay any additional amount of tax due as if final federal adjustments had been properly reported, plus any additions to tax and interest due under §11-10-1 et seq. of this code and less any credit for related amounts paid or withheld and remitted on behalf of the direct partner under §11-21A-3(c)(1)(C) of this code.

(d) Election — partnership pays. — Subject to the limitations in this subsection, an audited partnership making an election under §11-21A-3(d) of this code shall:

(1) No later than 90 days after the final determination date, file a completed federal adjustment report, including information as required by rule or instruction of the Tax Commissioner, and notify the Tax Commissioner that it is making the election under §11-21A-3(d) of this code;

(2) No later than 180 days after the final determination date, pay an amount, determined as follows, in lieu of taxes owed by its direct partners and indirect partners:

(A) Exclude from final federal adjustments the distributive share of these adjustments reported to a direct exempt partner not subject to tax under § 11-21-1 et seq. or §11-24-1 et seq. of this code;

(B) For the total distributive shares of the remaining final federal adjustments reported to direct corporate partners subject to tax under §11-24-1 et seq. of this code, and to direct exempt partners subject to tax under §11-24-1 et seq. of this code, apportion and allocate the adjustments as provided in §11-24-7 of this code, as applicable, and multiply the resulting amount by the highest tax rate under §11-24-1 et seq. of this code;

(C) For the total distributive shares of the remaining final federal adjustments reported to nonresident direct partners subject to tax under §11-21-1 et seq. of this code, determine the amount of the adjustments which is West Virginia source income under §11-21-30 of this code, and multiply the resulting amount by the highest tax rate under §11-21-1 et seq. of this code;

(D) For the total distributive shares of the remaining final federal adjustments reported to tiered partners:

(i) Determine the amount of the adjustments which is of a type that it would not be subject to sourcing to West Virginia under §11-21-1 et seq. of this code; allocate and apportion the income as provided in §11-21-1 et seq. of this code; and then determine the portion of this amount that would be sourced to this state applying these rules.

(ii) Determine the amount of such adjustments which is of a type that it would not be subject

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to sourcing to West Virginia by a nonresident under §11-21-30 of this code.

(iii) Determine the portion of the amount determined in §11-21A-3(c)(2)(D)(ii) of this code that can be established under rule issued by the Tax Commissioner, to be properly allocable to nonresident indirect partners or other partners not subject tax on the adjustments; or that can be excluded under procedures for modified reporting and payment method allowed under §11-21A-3(f) of this code.

(E) Multiply the total of the amounts determined in §11-21A-3(d)(2)(D)(i) and (ii) of this code reduced by the amount determined in §11-21A-3(d)(2)(D)(iii) of this code by the highest tax rate under §11-21-1 et seq. of this code that applies to individuals and/or estates and trusts;

(F) For the total distributive shares of the remaining final federal adjustments reported to resident direct partners subject to tax under §11-21-1 et seq. of this code, multiply that amount by the highest tax rate under §11-21-1 et seq. of this code that applies to individuals and/or estates and trusts;

(G) Add the amounts determined in §11-21A-3(d)(2)(B), (D), (E), and (F) of this code;

(3) Final federal adjustments subject to this election exclude:

(A) The distributive share of final audit adjustments that under §11-24-1 et seq. of this code must be included in the unitary business income of any direct or indirect corporate partner, provided that the audited partnership can reasonably determine this amount; and

(B) Any final federal adjustments resulting from an administrative adjustment request.

(4) An audited partnership not otherwise subject to any reporting or payment obligation to this state that makes an election under §11-21A-3(d) of this code consents to be subject to this state's laws related to reporting, assessment, payment, and collection of West Virginia income tax calculated under the election.

(e) Tiered partners. — The direct and indirect partners of an audited partnership that are tiered partners, and all of the partners of those tiered partners that are subject to tax under §11-21-1 et seq. or §11-24-1 et seq. of this code, as appropriate, are subject to the reporting and payment requirements of §11-21A-3(b) of this code and the tiered partners are entitled to make the elections provided in §11-21A-3(c) and (e) of this code. The tiered partners or their partners shall make required reports and payments no later than 90 days after the time for filing and furnishing statements to tiered partners and their partners as established under I.R.C. Section 6226 and the regulations thereunder. The Tax Commissioner may promulgate rules under §29A-3-1 et seq. of this code to establish procedures and interim time periods for the reports and payments required by tiered partners and their partners and for making the elections under §11-21A-3 of this code.

(f) Modified reporting and payment method. — Under procedures adopted by and subject to the approval of the Tax Commissioner in his or her sole discretion, an audited partnership or

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tiered partner may enter into an agreement with the Tax Commissioner to utilize an alternative reporting and payment method, including applicable time requirements or any other provision of §11-21A-3 of this code, if the audited partnership or tiered partner demonstrates that the requested method will reasonably provide for the reporting and payment of taxes, additions to tax, and interest due under the provisions of §11-21A-3 of this code. Application for approval of an alternative reporting and payment method shall be made by the audited partnership or tiered partner within the time for election as provided in §11-21A-3(d) or §11-21A-3(e) of this code as appropriate.

(g) Effect of election by audited partnership or tiered partner and payment of amount due. — (1) The election made pursuant to §11-21A-3(d) or §11-21A-3(f) of this code is irrevocable, unless the Tax Commissioner, in his or her sole discretion, determines otherwise.

(2) If properly reported and paid by the audited partnership or tiered partner, the amount determined in §11-21A-3(c) of this code, or similarly under an optional election under §11-21A-3(f) of this code, will be treated as paid in lieu of taxes owed by its direct and indirect partners, to the extent applicable, on the same final federal adjustments. The direct partners or indirect partners may not take any deduction or credit for this amount or claim a refund of this amount in this state. Nothing in §11-21A-3(f) of this code may preclude a direct resident partner from claiming a credit against taxes paid to this state pursuant to §11-21-1 et seq. of this code, any amounts paid by the audited partnership or tiered partner on the resident partner's behalf to another state in accordance with the provisions of §11-21-1 et seq. of this code allowing credit for taxes paid to another state.

(h) Failure of audited partnership or tiered partner to report or pay. — Nothing in §11-21A-3 of this code prevents the Tax Commissioner from assessing direct partners, or indirect partners, for taxes they owe, using the best information available to the commissioner, if a partnership or tiered partner fails to timely make any report or payment required by §11-21A-3 of this code for any reason.

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§11-21A-4. De minimis exception.

The Tax Commissioner, in his or her discretion, may promulgate rules, as provided in §29A-3-1 et seq. of this code, to establish a de minimis amount upon which a taxpayer shall not be required to comply with §11-21A-2 and §11-21A-3 of this code.

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§11-21A-5. Assessments of additional West Virginia tax, interest, and additions to tax arising from adjustments to federal taxable income; statute of limitations.

The Tax Commissioner will assess additional West Virginia tax, interest, and additions to tax arising from federal adjustments arising from an audit by the Internal Revenue Service, including a partnership level audit, or reported by the taxpayer on an amended federal income tax return or as part of an administrative adjustment request by the following dates:

(1) Timely reported federal adjustments. — If a taxpayer files with the Tax Commissioner a federal adjustments report or an amended West Virginia tax return as required within the period specified in §11-21A-2 or §11-21A-3 of this code, the Tax Commissioner may assess any West Virginia amounts, including in-lieu-of amounts, of taxes, interest, and additions to tax arising from those federal adjustments if the Tax Commissioner issues a notice of the assessment to the taxpayer by a date which is the latest of the following:

(A) The expiration of the limitations period specified in §11-10-15 of this code setting forth normal limitations period; or

(B) The expiration of the one-year period following the date of filing with the Tax Commissioner of the federal adjustments report under §11-21A-3 of this code.

(2) Untimely reported federal adjustments. — If the taxpayer fails to file the federal adjustments report within the period specified in §11-21A-2 or §11-21A-3 of this code, as appropriate, or the federal adjustments report filed by the taxpayer omits federal adjustments or understates the correct amount of West Virginia tax owed, the Tax Commissioner may assess amounts or additional amounts including in-lieu-of amounts, taxes, interest, and additions to tax arising from the final federal adjustments, if the Tax Commissioner mails a notice of the assessment to the taxpayer by a date which is the latest of the following:

(A) The expiration of the limitations period specified in §11-10-15 of this code setting forth limitations periods; or

(B) The expiration of the one-year period following the date the federal adjustments report was filed with the Tax Commissioner; or

(C) Absent fraud, the expiration of the six-year period following the final determination date.

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§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.

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§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.

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§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.

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§11-21A-9. Effective date.

This article enacted in 2019 shall apply to any adjustments to a taxpayer's federal taxable income with a final determination date occurring for a tax year beginning after December 31, 2018.

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§11-21A-10. Legislative, interpretive, and procedural rules.

The Tax Commissioner may propose for promulgation pursuant to the provisions of §29A-3-1 et seq. of this code such legislative, interpretive, and procedural rules as may be necessary to carry out the purposes of this article including, but not limited to, rules to determine the West Virginia share of federal audit adjustments.

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§11-21A-11. General procedure and administration.

Every provision of the West Virginia Tax Procedure and Administration Act set forth in §11-10-1 et seq. of this code applies to the taxes imposed by this article, except as otherwise expressly provided in this article, with like effect as if that act were applicable only to the taxes imposed by this article and were set forth in extenso in this article.

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§11-21A-12. Crimes and penalties.

Every provision of the West Virginia Tax Crimes and Penalties Act set forth in §11-9-1 et seq. of this code applies to the taxes imposed by this article with like effect as if that act were applicable only to the taxes imposed by this article and were set forth in extenso in this article.

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