

WEST VIRGINIA CODE: §11-23-10

§11-23-10. Extension of time for filing returns.

The Tax Commissioner may grant a reasonable extension of time for filing any returns or other document required by this article upon such terms as he may by regulations prescribe. An extension of time for filing Federal Form 1120, Federal Form 990T or Federal Form 1065 shall automatically extend the time for filing any return or other document required by this article for the same period as the extension for filing such federal form. An extension of time for filing a return shall not extend the time for payment of the tax.