WEST VIRGINIA CODE: §11-23-16

§11-23-16. Place for filing returns or other documents.

Tax returns, statements or other documents, or copies thereof, required by this article or by regulations shall be filed with the Tax Commissioner by delivering it, in person or by mail, to his office in Charleston, West Virginia: Provided, That the Tax Commissioner may, by regulation, prescribe the place for filing such returns, statements or other documents, or copies thereof.

WV Legislature