

# WEST VIRGINIA CODE: §11-23-9

## §11-23-9. Annual returns.

(a) In general. -- Every person subject to the tax imposed by this article shall make and file an annual return for its taxable year with the Tax Commissioner on or before:

(1) The fifteenth day of the third month of the next succeeding taxable year if the person is a corporation; or

(2) The fifteenth day of the fourth month of the next succeeding taxable year if the corporation is a partnership.

The annual return shall include such information as the Tax Commissioner may require for determining the amount of taxes due under this article for the taxable year.

(b) Special rule for tax exempt organizations with unrelated business taxable income. -- Notwithstanding the provisions of subsection (a) of this section, when a business franchise tax return is required from an organization generally exempt from tax under subsection (b), section seven of this article, which has unrelated business taxable income, the annual return shall be filed on or before the fifteenth day of the fifth month following the close of the taxable year.

(c) Effective date. -- The amendments to this section, made in the year one thousand nine hundred ninety-six, shall apply to tax returns that become due for taxable years beginning on or after the first day of that year.