WEST VIRGINIA CODE: §11-24-13

§11-24-13. Returns; time for filing.

(a) On or before the fifteenth day of the third month following the close of a taxable year, an income tax return under this article shall be made and filed by or for every corporation subject to the tax imposed by this article: Provided, That for tax years beginning after December 31, 2015, an income tax return under this article shall be made and filed by or for every corporation subject to the tax imposed by this article on or before the fifteenth day of the fourth month following the close of a taxable year.

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

(c) The Tax Commissioner may combine into one form the annual return due under this article and the annual return due under article twenty-three of this chapter. When a combined business franchise tax and corporation net income tax annual return is filed by a taxpayer, the amount of tax remitted shall be applied first against any business franchise tax that may be due for the taxable year under said article and then against any corporation net income tax that may be due for the taxable year. The Tax Commissioner may also combine the forms for filing declarations of estimated tax and the forms for making installment payments of estimated tax.

(d) Effective date. -- The amendments to this section made in the year one thousand nine hundred ninety-three shall apply to tax returns that become due after the first day of that year.

WV Legislature