WEST VIRGINIA CODE: §11-24-14

§11-24-14. Time and place for filing returns and paying tax.

A person required to make and file a return under this article shall pay any tax shown to be due by such return, without assessment, notice or demand, to the Tax Commissioner on or before the date fixed for filing such return determined without regard to any extension of time for filing the return. The Tax Commissioner shall prescribe by regulation the place for filing any return, statement or other document required to be filed by this article and for the payment of any tax.

WV Legislature