WEST VIRGINIA CODE: §11-24-18

§11-24-18. Extensions of time.

(a) General. -- The Tax Commissioner may grant a reasonable extension of time for payment of tax or estimated tax (or any installment), or for filing any return, declaration, statement, or other document required pursuant to this article, on such terms and conditions as he may require.

(b) Amount determined as deficiency. -- The Tax Commissioner may, under regulations, extend the time for payment of an amount determined as a deficiency for a period not to exceed eighteen months from the date designated for payment of the deficiency, and under exceptional circumstances, for a further period not to exceed twelve months. An extension under this subsection may be granted only where it is established to the satisfaction of the Tax Commissioner that the payment of a deficiency upon the date designated for payment would result in undue hardship. No extension shall be granted if any part of the deficiency is due to intentional disregard of rules and regulations or to fraud.

(c) Claims in bankruptcy or receivership proceedings. -- Extension of time for payment of any portion of a claim for tax allowed in bankruptcy, receivership or similar proceedings, which is unpaid, may be granted subject to the same provisions and limitations as in the case of a deficiency in such tax.

(d) Furnishing of security. -- If any extension of time is granted for payment of any tax or deficiency, the Tax Commissioner may require the taxpayer to furnish a bond or other security in an amount not exceeding the amount for which the extension of time for payment is granted on such terms and conditions as the Tax Commissioner may require.

WV Legislature