WEST VIRGINIA CODE: §11-25-6

§11-25-6. Filing date.

No claim for relief shall be paid or allowed unless such claim for relief is actually filed with and in the possession of the State Tax Commissioner between and including the respective dates of July one and September thirty following the calendar year with respect to which the claim for relief under the provisions of this article is based. Persons not filing claims for relief as provided by this article within the appropriate ninety-day filing period are deemed to have waived all claims for relief for that particular calendar year. A claimant filing a timely claim for relief may submit an amended claim for relief within two years following the close of the appropriate filing period.

In case of sickness, absence or other disability of the claimant or if, in the State Tax Commissioner's judgment good cause exists, the State Tax Commissioner may extend the time for filing a claim for relief for a period not to exceed six months.

WV Legislature