

# WEST VIRGINIA CODE: §11-27-23

## **§11-27-23. Time for filing returns and other documents.**

(a) Annual return. -- Every person subject to a tax imposed by this article shall file an annual return with the Tax Commissioner. Returns made on the basis of a calendar year shall be filed on or before the thirty-first day of January following the close of the calendar year. Returns made on the basis of a fiscal year shall be filed on or before the last day of the first month following the close of the fiscal year.

(b) Extension of time for filing return. -- The Tax Commissioner may, upon written request received on or before the due date of the annual return or other document, grant a reasonable extension of time for filing any return, declaration or statement, or other document required to be filed by this article or by regulations, upon such terms as the commissioner may by rule prescribe, or by contract require, if good cause satisfactory to the Tax Commissioner is provided by the taxpayer. No such extension shall be for more than six months.