

## WEST VIRGINIA CODE: §11-27-25

### §11-27-25. Time for paying tax.

(a) General rule. -- The person required to make an annual return under this article shall, without assessment or notice and demand from the Tax Commissioner, pay such tax at the time and place fixed for filing the annual return, determined without regard to any extension of time for filing such return.

(b) Extension of time for paying tax. -- The Tax Commissioner may extend the time for payment of the amount of tax shown, or required to be shown, on any annual return required by this article (or any periodic installment payment), for a reasonable period not to exceed six months from the date fixed by statute for the payment thereof.

(c) Amount determined as deficiency. -- Under rules prescribed by the Tax Commissioner, the commissioner may extend the time for payment of the amount determined as a deficiency of the taxes imposed by this article for a period not to exceed eighteen months from the due date of the deficiency. In exceptional cases, a further period of time not to exceed twelve months may be granted. The Tax Commissioner may grant an extension of time under this subsection only where it is shown to the Tax Commissioner's satisfaction that payment of a deficiency upon the date fixed for payment thereof will result in undue hardship to the taxpayer.

(d) No extension in certain circumstances. -- The Tax Commissioner may not grant an extension of time under this section if the failure to timely pay tax, or if the deficiency in payment of tax, is due to negligence, to intentional disregard of rules or regulations, or to fraud.