# WEST VIRGINIA CODE: §11-27-26

**§11-27-26. Place for filing returns and other documents.**

Tax returns, statements or other documents, or copies thereof, required by this article or by rules shall be filed with the Tax Commissioner by delivery, in person or by mail, postage prepaid, to the Tax Commissioner's office in Charleston, West Virginia: Provided, That the Tax Commissioner may, by rule, prescribe the place for filing such returns, statements or other documents, or copies thereof, at one or more other locations.

WV Legislature