WEST VIRGINIA CODE: §11-27-28

§11-27-28. Records.

(a) Every person liable for reporting or paying any tax under this article shall keep such records, receipts, invoices and other pertinent papers in such forms as the Tax Commissioner may require.

(b) Every person liable for reporting or paying any tax under this article shall keep such records for not less than three years after the annual return required under this article is filed, unless the Tax Commissioner, in writing, authorizes their earlier destruction. An extension of time for making an assessment shall automatically extend the time period for keeping the records for all years subject to audit covered in the agreement for extension of time.

WV Legislature