WEST VIRGINIA CODE: §11-9-10

§11-9-10. Attempt to evade tax.

If any person: (1) Knowingly files a false or fraudulent return, report or other document under any provision of this chapter or article thirteen-c, chapter eight of this code; or (2) willfully delivers or discloses to the Tax Commissioner any list, return, account, statement, record or other document known by him or her to be fraudulent or false as to any material matter with the intent of obtaining or assisting another person in obtaining any credit, refund, deduction, exemption or reduction in tax not otherwise permitted by this chapter or article thirteen-c, chapter eight of this code; or (3) willfully attempts in any other manner to evade any tax imposed by this chapter or article thirteen-c, chapter eight of this code or the payment thereof, is guilty of a felony and, notwithstanding any other provision of the code, upon conviction thereof, shall be fined not less than $1,000 nor more than $10,000 or imprisoned in a correctional facility not less than one nor more than three years or, in the discretion of the court, be confined in jail not more than one year, or both fined and imprisoned.

WV Legislature