WEST VIRGINIA CODE: §17a-6D-4

§17A-6D-4. Annual return; extension of time.

(a) Date due. -- On or before thirty days after the end of the tax year, each person liable for the payment of any tax due under this article shall make and file an annual return in such form as may be required by the Commissioner of Motor Vehicles, showing:

(1) Total gross proceeds of his or her daily passenger car rental business for preceding tax year;

(2) Gross proceeds upon which the tax for that year was computed; and

(3) Any other information necessary in the computation or collection of the tax that the Commissioner of Motor Vehicles may require.

(b) Payment. -- After deducting the amount of prior payments during the tax year, the taxpayer shall forward the annual return along with payment of any remaining tax, due for the preceding tax year, to the Commissioner of Motor Vehicles. The taxpayer or his duly authorized agent shall verify the return under oath.

(c) Extension of time. -- The Commissioner of Motor Vehicles for good cause shown, may, on written application of a taxpayer, extend the time for making any return required by the provisions of this article.

WV Legislature