WEST VIRGINIA CODE: §21A-5-17A

§21A-5-17a. Summary assessments.

(1) If an employer fails to file reports for the purpose of determining the amount of contribution in accordance with the regulations of the commissioner, or files manifestly incorrect or insufficient reports, the commissioner may assess the contribution and any interest due on the basis of the information submitted by the employer or on the basis of an estimate as to the amount due and shall give written notice of such assessment to such employer: Provided, That such assessment shall be subject to redetermination by the commissioner upon the filing by the employer of correct and sufficient reports within thirty days after notice of such assessment shall be given to him

(2) If the commissioner determines that the collection of any contribution or interest under the provisions of this chapter are (is) or may be jeopardized by delay, he may, whether or not the time prescribed by this chapter or any regulations issued pursuant thereto for making reports and paying contributions has expired, immediately assess such contribution, together with interest, then due or estimated by him to be due, and shall give written notice of such assessment to the employer: Provided, That such assessment, unless based on information submitted by the employer, shall be subject to redetermination upon the same condition and in the same manner as provided in subsection (1) hereof.

(3) Any such assessment may be enforced in the manner provided in section sixteen hereof.

WV Legislature