WEST VIRGINIA CODE: §23-2-3

§23-2-3. Report forms and other forms for use of employers.

The Insurance Commissioner shall prepare and furnish report forms for the use of employers subject to this chapter. Every employer receiving from the Insurance Commissioner any form or forms with direction for completion and returning to the Insurance Commissioner shall return the form, within the period fixed by the Insurance Commissioner, completed as to answer fully and correctly all pertinent questions in the form, and if unable to do so, shall give good and sufficient reasons for the failure.

WV Legislature