WEST VIRGINIA CODE: §30-9-25

§30-9-25. Commissions, referral fees and contingent fees.

(a) To the extent specified by rule, a licensee may for a contingent fee represent a client before a taxing authority within the scope of practice of public accounting: Provided, That this provision may not be construed either to limit or to expand the scope of practice of public accounting, and may not be construed to permit the unauthorized practice of law.

(b) All agreements or arrangements in which a licensee is to be paid a commission, referral fee or contingent fee must be in writing, state the method by which the fee is to be determined, must be signed by both the licensee and the client, and must be delivered to the client before the performance of any services or the delivery of any product to which the commission, referral fee or contingent fee relates. A contingent fee arrangement must state the method of calculation of the fee, including the percentage or percentages which accrue to the licensee in the event of all foreseeable outcomes, the expenses to be deducted from any recovery, collection or other amount on which the fee may be based, and whether the expenses are to be deducted before or after the contingent fee is calculated.

WV Legislature