WEST VIRGINIA CODE: §33-43-13

§33-43-13. Overpayments and underpayments.

(a) Upon discovering that a taxpayer has made payments in excess of the taxpayer's outstanding liabilities, the commissioner shall give notice of the overpayment to the taxpayer.

(b) Payments by a taxpayer in excess of the amounts required to satisfy the taxpayer's liabilities for taxes and related charges shall give rise to a credit against the taxpayer's future liabilities unless the taxpayer, within thirty days of receiving the notice, either requests a refund under this article and is granted the refund, or establishes to the satisfaction of the commissioner that no future liabilities will be incurred by the taxpayer.

(c) Upon discovering that a taxpayer has made payments less than the taxpayer's outstanding liabilities, or that the taxpayer has made no payments, the commissioner shall give notice of the underpayment to the taxpayer, which notice will be considered an assessment of the amount due.

WV Legislature