WEST VIRGINIA CODE: §33-43-7

§33-43-7. Penalties.

(a) If any taxpayer fails to file a return by the applicable filing date, then for each day throughout which the taxpayer fails to file, the taxpayer is liable for a civil penalty of $25: Provided, That the Commissioner may waive or reduce this penalty if the Commissioner determines that the failure to timely file was caused by excusable neglect.

(b) If a taxpayer fails to pay a tax liability in full by the applicable payment date, then for each day throughout which a portion of the liability remains unpaid, the taxpayer is liable for a civil penalty in an amount equal to one percent of the unpaid portion: Provided, That the sum of the penalties imposed under this subsection may not exceed one hundred percent of the tax liability: Provided, however, That this penalty may be waived or reduced if the taxpayer establishes, to the satisfaction of the Commissioner, that the failure upon which the penalty is based was not, in whole or in part, willful or due to the neglect of the taxpayer.

(c) The assessment of a penalty under this section is automatic unless a waiver or reduction of the penalty is agreed to by the Commissioner in writing.

WV Legislature