

## WEST VIRGINIA CODE: §33-43-8

### §33-43-8. Assessments.

(a) The commissioner may issue assessments for tax liabilities and related charges, or any portions thereof, which are due and payable but unpaid. At any time before an assessment becomes final, the commissioner may amend the assessment, in whole or in part. Except as otherwise provided in this article, an assessment which is amended by the commissioner shall be regarded as a new assessment.

(b) The commissioner shall give the taxpayer notice of every assessment or amendment thereto. The date upon which the notice is sent to the taxpayer shall be regarded as the date upon which the assessment is issued.

(c) The notice of assessment shall specify the amount of each tax liability or related charge which is the subject of the assessment: Provided, That the notice may list interest and penalties which accrue or are imposed from the time that the assessment is issued to the time that the assessment is paid.

(d) Notwithstanding any other provisions of this article, assessments may be issued only within the following time periods:

(1) For tax liabilities, if the taxpayer has filed a return for the tax and taxable year at issue, within three years of the filing date for the return or the date upon which the return actually was filed, whichever comes later;

(2) For fees, within three years of the date prescribed for payment of the fee;

(3) For penalties based upon a failure to pay a tax, at any time.

(e) The commissioner shall, within ninety days of a written request by a taxpayer, issue an assessment: Provided, That the commissioner may refuse to issue an assessment until the taxpayer has provided the commissioner with all information necessary to determine or verify the taxpayer's outstanding liabilities for taxes and related charges.

(f) If the taxpayer does not timely request a hearing on an assessment pursuant to section nine of this article, the assessment shall become final. A final assessment is conclusive of the liability of the taxpayer and is not subject to either administrative or judicial review.