WEST VIRGINIA CODE: §39-1-10A

§39-1-10a. Verification by written statement under certain conditions.

Any certificate, return, form, statement, or other document which is required by the State of West Virginia, or any office, department or agency thereof, and which does not require an acknowledgment under this article or other laws of recordation of the State of West Virginia, may be verified by written declaration that it is made under the penalties of perjury and such declaration shall be in lieu of any oath otherwise required.

Any person making any false statement in any certificate, return, statement, or other document verified by such written declaration shall be subject to the same penalties as would be applicable had the same been verified by oath duly taken and acknowledged.

WV Legislature