WEST VIRGINIA CODE: §44-3A-6

§44-3A-6. Claims to be proved by vouchers and affidavits in first instance.

Every claim against the estate of a decedent shall be itemized, accompanied by a proper voucher, stating the character of the claim, whether open account, note, bond, bill, writing obligatory, judgment, decree, or other evidence of debt, and the amount thereof, and from what date and on what items interest runs and at what percent per annum, and stating further that the claim is just and true, and that the creditor, or any prior owner of the claim, if such there was, hath not received any part of the money stated to be due, or any security or satisfaction for the same, except what is credited. The vouchers for a judgment or decree shall be an abstract thereof; for a specialty, bond, note, bill of exchange, writing obligatory, or other instrument, shall be the instrument itself, or a true copy thereof, or proof of the same in case the instrument be lost; and for an open account, an itemized copy of the account. This section shall not apply to taxes.

WV Legislature