# WEST VIRGINIA CODE: §44-4-7

**§44-4-7. Failure to account forfeits commissions unless allowed by circuit court or county commission.**

If any fiduciary fails to present to the fiduciary commissioner, to whom the estate or trust has been referred, a statement of receipts for any year, within two months after its expiration, in accordance with the provisions of section two of this article, or if a fiduciary is found chargeable for that year with any money or other property not included in such statement, the fiduciary may have no compensation for fiduciary services during such year, nor commission on such money or other property, unless otherwise allowed by the county commission or circuit court. This section shall not apply to a case in which, within two months after the end of any one year, the fiduciary gives to the parties entitled to the money or any other property received in such year, a statement of such money or other property, and actually settled therefor with them; nor to a case in which, within such two months after the end of any one year, a fiduciary presents a statement of receipts for the year to a fiduciary commissioner and who may, in a pending suit, have been ordered to settle the account.

WV Legislature