

# WEST VIRGINIA CODE: §47-9-5

## §47-9-5. Office and records.

(a) Each limited partnership shall continuously maintain in this state an office, which may, but need not be, a place of its business in this state, at which shall be kept the following records:

- (1) A current list of the full name and last known business address of each partner, separately identifying the general and the limited partners, set forth in alphabetical order;
- (2) A copy of the certificate of limited partnership and all certificates of amendment thereto, together with executed copies of any power of attorney pursuant to which any certificate has been executed;
- (3) A copy of the limited partnership's federal, state and local income tax returns and reports, if any, for the three most recent years;
- (4) A copy of any then effective written partnership agreements and of any financial statements of the limited partnership for the three most recent years; and
- (5) Unless contained in a written partnership agreement, a writing setting out:
  - (A) The amount of cash and a description and statement of the agreed value of the other property or services contributed by each partner and which each partner has agreed to contribute;
  - (B) The times at which or events on the happening of which any additional contributions agreed to be made by each partner are to be made;
  - (C) Any right of a partner to receive, or of a general partner to make, distributions to a partner which include a return of all or any part of the partner's contribution; and
  - (D) Any events upon the happening of which the limited partnership is to be dissolved and its affairs wound up.
- (b) Such records shall be available for inspection and copying at the reasonable request, and at the expense, of any partner during ordinary business hours.