WEST VIRGINIA CODE: §48-14-1001

PART 10. OFFENSES.

§48-14-1001. Misrepresentation of delinquent support payments; penalty.

If any person knowingly and willfully makes any false, fictitious or fraudulent statement or representation, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, thus misrepresenting the amount of child support actually due and owing, and if such statement, representation, writing or document causes bureau for support enforcement attorney in reliance thereon to institute an action or proceeding or otherwise commence to enforce a support obligation under this article or under section 1-305, such person is guilty of false swearing and, upon conviction thereof, shall be punished as provided by law for such offense.