

Dave Hardy
Secretary of Revenue



Dale W. Steager
State Tax Commissioner

STATE TAX DEPARTMENT

ADMINISTRATIVE NOTICE 2020-16

**Extension of April 15, 2020 Due Date for Filing 2019 Annual
Income Tax Returns Due to the COVID-19 Outbreak**

The West Virginia State Tax Department is providing special tax filing and payment relief to individuals and corporations whose 2019 annual income return is due April 15, 2020. This extension is in response to the coronavirus (COVID-19) outbreak.

Filing deadline: The deadline to file 2019 annual income tax returns for individuals, trusts or estates, and corporations has been extended from April 15, 2020, to July 15, 2020. This extension does not apply to any other tax collected by the Tax Commissioner.

Estimated tax payments: This relief also extends to estimated tax payments for tax year 2020 that are due between April 15, 2020 and June 15, 2020 for individuals, trusts or estates, corporations, and pass-thru entities. They too will be due July 15, 2020.

Relief Limited to Income Tax: This relief does not apply to employer withholding tax returns and payments or to any other tax collected by the Tax Commissioner.

No Filing of Extension Request Needed: The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time.

Payment deadline: Payment relief for individuals and corporations. Income tax payment deadlines for individual and corporate annual income returns with a due date of April 15, 2020, are extended until July 15, 2020. This payment relief applies to all individual income tax returns, income tax returns filed by C corporations, and income tax returns filed by trusts or estates with a statutory due date of April 15, 2020. The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time.

Penalties and interest: Failure to pay any balance of tax due by July 15, 2020 will result in the accrual of penalties and interest beginning July 16, 2020. Individuals, trusts and estates, and corporations that request an extension of time to file to October 15, 2020, must still pay any liability by July 15, 2020 to avoid the accrual of interest and penalties. Calculation of the underpayment of estimated tax penalty, and associated interest, will be calculated on the estimated payments due during the period April 15, 2020 to July 15, 2020 using the date of July 15, 2020.

Issued: March 26, 2020

A handwritten signature in blue ink that reads "Dale W. Steager".

Dale W. Steager
State Tax Commissioner