



# STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Joe Manchin III  
Governor

Craig A. Griffith  
Acting State Tax Commissioner

FILED

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## ADMINISTRATIVE NOTICE 2010-23

OFFICE OF THE WEST VIRGINIA  
SECRETARY OF STATE

**SUBJECT:** Date for filing tax payments, returns and schedules due on or after June 12, 2010 may be extended.

### FACTS

This Administrative Notice is a declaration of the policy to be followed by the West Virginia State Tax Department regarding extensions of time made necessary by the West Virginia floods of June 12, 2010, and the high winds and sustained heavy rainfall of June 24, 2010, for filing tax returns and tax schedules and making tax payments.

### DISCUSSION AND ANALYSIS

After the severe storms that occurred on June 12, 2010, the West Virginia counties of Logan, McDowell, Mingo and Wyoming suffered severe floods, mudslides and landslides which caused great damage, loss and disruption of normal activity and commerce. Additionally, on June 24, 2010, high winds and heavy sustained rainfall caused severe damage to public and private property throughout Lewis County, West Virginia. As a result of the flooding, mudslides and landslides, those five counties of the State have been declared disaster areas.

Flood recovery efforts are proceeding with all deliberate speed. However, it is anticipated that full recovery from the economic and operational effects of the flood may take some time.

The flood, high winds and heavy sustained rainfall has caused property damage, economic loss, personal hardship and injury to many citizens of the affected counties.

In recognition of the hardships and economic disruption caused by the high winds, sustained heavy rainfall, flooding, mudslides and landslides, the State Tax Department will allow Taxpayers in the affected counties listed above to apply for extensions of time to file any tax return and make any payment of tax normally due during the period of June 12, 2010 through August 30, 2010 for the taxes enumerated.

### POLICY STATEMENT

The State Tax Department is extending deadlines to file and deadlines to pay employer withholdings of personal income tax, corporation net income tax, business franchise tax and estimated payments for the enumerated taxes, that have either an original or extended due date occurring on or after June 12, 2010, and on or before August 30, 2010.

For all other Taxpayers outside the designated area, tax filing deadlines remain as previously scheduled.

This notice is effective only for the above enumerated taxes. This notice is not effective for the West Virginia workers' compensation tax, the West Virginia employment security tax, municipal license taxes or fees, local fire fees, municipal fire fees, municipal business and occupation tax, or any other tax or fee not specifically enumerated above.

### APPLICATION OF THIS ADMINISTRATIVE NOTICE

#### Proof of residence or location

The extensions of time allowable under this Administrative Notice apply only to persons and businesses located in one or more of the five counties enumerated above. While it is not necessary to submit the required proof, as indicated below, at the time the tax returns are filed, the proof is required to be available during the time the returns are subject to audit by the State Tax Department.

For individuals -- In order for individuals to qualify for the extensions of time allowable under this Administrative Notice for any of the above enumerated taxes, it is necessary that such persons prove that their place of residence is in one of the above enumerated counties. This may be accomplished by use of utility bills containing the individuals name and address.

For individuals employed by a business approved for an extension -- Tax return filing and payment extensions for the West Virginia personal income tax will be allowable to persons who can prove that, even though they are not residents of one of the above enumerated counties, they are employed by a business located in one or more of the above enumerated counties. This may be accomplished by use of an affidavit, paycheck stub, or other documentation that establishes the necessary proof.

For businesses -- In order for any Taxpayer business to qualify for an extension of time pursuant to the terms of this Administrative Notice, it is necessary for such business to prove that it has a facility or business operation located in one or more of the above enumerated counties, and that it subject to the Internal Revenue Service extension. Additionally, the business must have a Business Registration Certificate for the location for which the extension of time to file is requested.

#### For businesses or individuals subject to payment plans

For individuals -- In order for any individual to qualify for extensions of time under this Administrative Notice who is currently subject to or participating in a payment plan prescribed by the West Virginia State Tax Department Compliance Division, it will be necessary for the Taxpayer to prove residence in one of the above enumerated counties. This may be accomplished by use of utility bills containing the individuals name and address.

For individuals employed by a business approved for an extension -- An individual Taxpayer subject to or participating in a payment plan prescribed by the State Tax Department Compliance Division may qualify for an extension of time pursuant to the terms of this Administrative Notice if such individual can demonstrate by documented proof that, even though the individual is not a resident of one of the above enumerated counties, the individual is employed by a business located in one or more of the above enumerated counties. This may be accomplished by use of an affidavit, paycheck stub, or other documentation that establishes the necessary proof.

For businesses -- In order for any business that is currently subject to or participating in a payment plan prescribed by the West Virginia State Tax Department Compliance Division to qualify for an extension of time pursuant to the terms of this Administrative Notice, it will be necessary for such business to prove that the business is located in or has a facility or operations in one of the above enumerated counties, and that it subject to the Internal Revenue

Service extension. Additionally, the business must have a Business Registration Certificate for the location for which the extension of time to file is requested.

How to apply for extension

Deadline for filing application for extension -- Any person or business that meets the criteria for extension under this Administrative Notice may apply for an extension of time by writing "**Federal Disaster Extension**" on the top of the first page of the return.

No extension of time will be accepted under this Administrative Notice after August 30, 2010.

Extensions of time are not available pursuant to this Administrative Notice to persons or businesses located in any other county or counties of West Virginia or any other place.

TAX DEPARTMENT REGIONAL OFFICES AND SATELLITE OFFICES

Charleston Regional Office  
1001 Lee Street, East  
Charleston, WV 25301  
Telephone: (304) 558-8773

Beckley Regional Office  
407 Neville Street, Suite 109  
Beckley, WV 25801  
Telephone: (304) 256-6870

Princeton Satellite Office  
1422 Main Street  
Shaffer Griffith Building  
Princeton, WV 24740  
Telephone: (304)425-5448

Lewisburg Satellite Office  
103 Court Street  
Yarid Building  
Lewisburg, WV 24901  
Telephone: (304) 647-7419

Huntington Regional Office  
1037 6th Avenue  
Huntington, WV 25701  
Telephone: (304) 528-5565

Logan Satellite Office  
203 1/2 Dingess Street  
Logan, WV 25601  
Telephone: (304) 792-7018

Parkersburg Regional Office  
State Office Building  
400 5th Street  
Parkersburg, WV 26101  
Telephone: (304) 420-4573


North Central Regional Office  
205 W. Pike Street, Gore Hotel  
Clarksburg, WV 26301  
Telephone: (304) 627-2165

Martinsburg Regional Office  
1432 Edwin Miller Boulevard  
Martinsburg, WV 25401  
Telephone: (304) 267-0020

Wheeling Regional Office  
40 14th Street  
Central Union Bldg., Suite 101  
Wheeling, WV 26003  
Telephone: (304) 238-1150

Please contact the Department of Tax and Revenue at (304) 558-3333, or any Tax Department Regional Office or Satellite Office, if there are any questions regarding this Administrative Notice.

Issued: July 16, 2010

  
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Craig A. Griffith  
State Tax Commissioner