

West Virginia Disaster Relief Extensions

As a result of the flooding that occurred in late June of 2016, President Obama has declared the following West Virginia counties **federal** disaster areas:

Clay	Kanawha	Pocahontas
Fayette	Lincoln	Roane
Greenbrier	Monroe	Summers
Jackson	Nicholas	Webster

As described in the public announcement dated June 27, 2016, the relief afforded by the Internal Revenue Service includes:

Taxpayers who reside or maintain a place of business in one of the twelve Disaster Counties receive an automatic extension of time until November 15, 2016, in which to file returns or make payments for any return, tax schedule, or tax payment due on or after June 22, 2016 and on or before November 15, 2016 for the following state taxes:

- The West Virginia corporation net income tax, including S-corp and partnership
- The West Virginia personal income tax, including withholding and fiduciary income
- Any Estimated Tax or Withholding Tax payments for the above taxes

Filing Instructions for Disaster Counties

An application for extension is *not required* for an automatic extension for the income taxes listed above, however, it is preferred as a way to better administer the program. An application *is required* **IF** for any tax types other than the ones listed above. Taxpayers should write “FLOOD” prominently on their return if filing a paper form. If filing electronically, taxpayers should input “FLOOD” in the appropriate disaster field within their software, *provided* the software supports that input field. If it is not supported, please contact the State Tax Department for instructions.

Accordingly, with respect to all returns, payments and reports required by the West Virginia corporation net income tax and the West Virginia personal income tax, whenever an affected taxpayer is allowed an extension of time to file or pay federal corporate or individual income taxes, that extension applies equally with regard to the corresponding West Virginia taxes.

Instructions for Emergency Counties

In addition to the twelve counties identified in the presidential disaster declaration, Governor Tomblin has named 32 other counties that fall under a State of Emergency. Relief is available for counties in a State of Emergency but is not automatic. Those additional counties are:

Barbour	Marion	Randolph
Boone	Mason	Ritchie
Braxton	McDowell	Taylor

Cabell	Mercer	Tucker
Calhoun	Mingo	Tyler
Doddridge	Monongalia	Upshur
Gilmer	Pendleton	Wayne
Harrison	Pleasants	Wetzel
Lewis	Preston	Wirt
Logan	Putnam	Wood
Raleigh	Wyoming	

A taxpayer that resides or maintains a place of business in any county identified by Governor Tomblin as being covered by the State of Emergency (which includes all twelve counties identified in the presidential disaster declaration) may apply for an extension of time in which to file returns or make payments for any tax collected by the State Tax Department (including municipal or special district sales or use taxes and local wine & liquor taxes) if the taxpayer has sustained damage, hardship, loss or disruption of income or normal business affairs such that an extension of time is reasonably necessary for the Taxpayer to fulfill his or her tax filing and tax payment duties.

Applications for extensions are required for counties classified as in a State of Emergency or for Disaster County tax types other than Income Tax. If approved, follow the **Filing Instructions for Disaster Counties** listed in the previous section.

Completed applications should be sent to the appropriate addresses listed below or may be faxed to 304-558-8713. Applications should be sent by September 15, 2016 to ensure adequate time to process your request.

Application Forms and Addresses

EXD-B Disaster Relief for Business Taxes

West Virginia State Tax Department
 Post Office Box 1202
 Charleston, WV 25324-1202

EXD-P Disaster Relief for Personal Income Tax

West Virginia State Tax Department
 Post Office Box 2585
 Charleston, WV 25329-2585

Approval or disapproval of any application for an extension of time is within the discretion of the State Tax Department.

For tax assistance, please contact 1-800-982-8297 or 304-558-3333 with any additional questions.