

**WHAT YOU NEED TO KNOW  
ABOUT WEST VIRGINIA TAXES  
AFTER THE FLOOD**

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  
Fayette  
Greenbrier  
Jackson  
Kanawha  
Lincoln  
Monroe  
Nicholas  
Pocahontas  
Roane  
Summers  
Webster

A few aspects of federal tax relief are directly triggered by that presidential declaration. Taxpayers who are entitled to take advantage of this federal tax relief include individuals who live in, and businesses whose principal place of business is located in, the affected counties. As described in the public announcement dated June 27, 2016, the relief afforded by the Internal Revenue Service includes:

The IRS gives affected taxpayers until November 15, 2016 to file most tax returns (including individual, corporate, and estate and trust income tax returns; partnership returns, S corporation returns, and trust returns; estate, gift, and generation-skipping transfer tax returns; and employment and certain excise tax returns), or to make tax payments, including estimated tax payments, that have either an original or extended due date occurring on or after June 22, 2016 and on or before November 15, 2016.

The IRS also gives affected taxpayers until November 15, 2016 to perform other time-sensitive actions described in Treas. Reg. § 301.7508A-1(c)(1) and Rev. Proc. 2007-56, 2007-34 I.R.B. 388 (Aug. 20, 2007), that are due to be performed on or after June 22 and on or before November 15, 2016.

This relief also includes the filing of Form 5500 series returns, in the manner described in section 8 of Rev. Proc. 2007-56. The relief described in section 17 of Rev. Proc. 2007-56, pertaining to like-kind exchanges of property, also applies to certain taxpayers who are not otherwise affected taxpayers and may include acts required to be performed before or after the period above.

The postponement of time to file and pay does not apply to information returns in the W-2, 1098, 1099 series, or to Forms 1042-S or 8027. Penalties for failure to

timely file information returns can be waived under existing procedures for reasonable cause. Likewise, the postponement does not apply to employment and excise tax deposits. The IRS, however, will abate penalties for failure to make timely employment and excise tax deposits due on or after June 22 and on or before July 7, 2016, provided the taxpayer made these deposits by July 7, 2016.

West Virginia tax law mirrors federal tax law in many ways, including the granting of extensions of time to file. 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. Affected taxpayers relying on such an automatic extension should write "FLOOD" prominently on their return if filing a paper form, or contact the State Tax Department if filing electronically.

This automatic extension with regard to West Virginia taxes applies ONLY to the corporation net income tax and the personal income tax. Persons who reside or maintain a business in one of the counties included in the disaster area may receive extensions for other taxes by applying for relief on a case-by-case basis.

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. 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 may be sent to any office of the State Tax Department, specifically:

STATE TAX DEPARTMENT REGIONAL OFFICES AND SATELLITE OFFICES

West Virginia State Tax Department

Post Office Box 2389

Charleston, WV 25328-2389

Telephone: (304) 558-3333

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

Huntington Regional Office

2699 Park Ave., Suite 230

Huntington, WV 25704

Telephone: (304) 528-5565

Logan Satellite Office

130 Stratton Street, Suite 410

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

200 W. Main Street

Clarksburg, WV 26301

Telephone: (304) 627-2165

Martinsburg Regional Office

397 Mid Atlantic Parkway, Suite 2

Martinsburg, WV 25404

Telephone: (304) 267-0020

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

Approval or disapproval of any application for an extension of time pursuant to this Administrative Notice is within the discretion of the State Tax Department.