Subject: Date for filing tax payments, returns and schedules due on or after February 29, 2012 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 for filing tax returns and tax schedules and making tax payments, such extensions made necessary by the West Virginia floods of February 29, 2012, and the high winds and tornados of March 2, 2012.

DISCUSSION AND ANALYSIS
After the severe storms that occurred on February 29, 2012, the West Virginia counties of Doddridge, Harrison, Marion, Monongalia, Preston, Ritchie and Taylor suffered severe floods, high winds and mudslides which caused great damage, loss and disruption of normal activity and commerce. Additionally, after severe storms of March 2, 2012, the West Virginia counties of Lincoln and Wayne suffered from very high winds and tornados which caused great damage, loss and disruption of normal activity and commerce. As a result of the flooding, high winds, tornados and mudslides, those nine counties of the State have been declared disaster areas.

Flood and other damage 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 floods, high winds and mudslides have 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 floods, high winds and mudslides, 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 March 1, 2012 through March 31, 2012 for the taxes enumerated.
ADMINISTRATIVE NOTICE 2012-17

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 March 1, 2012, and on or before March 31, 2012.

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 seven 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.
ADMINISTRATIVE NOTICE 2012-17

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 April 30, 2012.

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.
ADMINISTRATIVE NOTICE 2012-17

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
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: March 13, 2012

Craig A. Griffith
State Tax Commissioner