



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

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OFFICE WEST VIRGINIA
SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2015-16

EXTENSION OF FILING DEADLINE FOR SEVERANCE TAX RETURN

The State of West Virginia is introducing a new annual Severance Return (SEV-401) this year. Contained within this return are new supporting schedules which require the taxpayer to provide more detailed information. To accommodate the new informational requirements, the State Tax Commissioner has recommended that taxpayers be allowed additional time to file this return.

For taxpayers with a tax year ending on December 31, 2014, this return is due on February 2, 2015. However, for those taxpayers, the Commissioner is granting a two-week extension for filing, until February 16, 2015. Additionally, the Commissioner will still consider requests for an extension on a case by case basis.

It should be noted that any extension is exclusively an extension of time to file the return, not an extension of time to pay the tax. Any tax that is due must still be paid by February 2, 2015 to avoid penalty and interest.

Notice of this determination will be filed in the West Virginia Register.

Issued: January 14, 2015


Kristin L. Mounts
Deputy Tax Commissioner