STATE OF WEST VIRGINIA  
Department of Revenue  
State Tax Department  

Jim Justice  
Governor  

Dale W. Steager  
State Tax Commissioner  

ADMINISTRATIVE NOTICE 2017-26  

Notice of Adjusted Interest Rates on Tax Underpayments and  
Overpayments and on Public Contracts for the Period of  
January 1, 2018 through December 31, 2018  

West Virginia Code §§11-10-17 and 17a require the State Tax Commissioner to establish interest  
rates every year based on the adjusted prime rate charged by banks on December 1 of the prior  
year.  

Notice is hereby given that for the period beginning January 1, 2018 and ending December 31,  
2018, inclusive, the rate of interest on underpayments of tax will be 8.75 percent, and the rate of  
interest on overpayments of taxes and on public contracts when final payment is delayed will be  
7.25 percent. Per West Virginia Code §11-14B-14, as amended in 2013 and effective July 1,  
2013, the provisions of Section R1230 of the International Fuel Tax Agreement apply to Motor  
Fuel Taxes Collected under the International Fuel Tax Agreement.  

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

Issued: December 8, 2017  

Dale W. Steager  
State Tax Commissioner