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STATE TAX DEPARTMENT

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FILED
2021 MAR 19 A 11:09

ADMINISTRATIVE NOTICE 2021-16

**Extension of April 15, 2021 Due Date for
Filing 2020 Annual Income Tax Returns**

OFFICE WEST VIRGINIA
SECRETARY OF STATE

The West Virginia State Tax Department is providing special tax filing and payment relief to individuals whose 2020 annual income tax return is due April 15, 2021. The filing and payment deadline has been extended to May 17, 2021, corresponding with the federal government's recent tax filing extension to the same date.

Filing deadline: The deadline to file 2020 annual income tax returns for individuals has been extended from April 15, 2021 to May 17, 2021. This extension does not apply to any other tax collected by the Tax Commissioner.

Estimated tax payments: This relief does not extend to estimated tax payments for tax year 2021. The first quarter payment continues to be due on April 15, 2021.

Relief Limited to Income Tax: This relief does not apply to employer withholding tax returns and payments or to any other tax collected by the Tax Commissioner.

No Filing of Extension Request Needed: The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time.

Payment deadline: Payment relief for individuals. Income tax payment deadlines for individual returns with a due date of April 15, 2021 are extended until May 17, 2021. This payment relief applies to all individual income tax returns with a statutory due date of April 15, 2021. The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time.

Penalties and interest: Failure to pay any balance of tax due by May 17, 2021 will result in the accrual of penalties and interest beginning May 18, 2021. Individuals that request an extension of time to file to October 15, 2021 must still pay any liability by May 17, 2021 to avoid the accrual of interest and penalties.

Issued: March 19, 2021



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