



Eric Nelson
Secretary of Revenue

**WEST VIRGINIA
TAX DIVISION**

Matthew Irby
Tax Commissioner

**ADMINISTRATIVE NOTICE 2025-01
30 DAY EXTENSION OF TIME TO PAY Q1 ACUTE CARE HEALTH CARE PROVIDER TAX**

Certain eligible acute care hospitals that provide inpatient or outpatient hospital services in West Virginia are subject to the acute care health care provider tax. Periodic changes to the tax rate are calculated by the West Virginia Bureau for Medical Services based upon Centers for Medicare and Medicaid Services approved methodology. The Tax Division publishes the revised tax rate at least 30 days prior to the 1st day of the next calendar quarter following publication.

Returns (Form ACT-1) and acute care tax payments are traditionally due on the following schedule for each quarter:

Q1: April 15
Q2: July 15
Q3: October 15
Q4: January 15

The Tax Division finds that certain delays in the operation of this program may result in potential financial complications for acute care hospital taxpayers such that payment of the tax for the first quarter on the due date may accrue unintended consequences.

Therefore, the Tax Division hereby authorizes a 30 day extension of time to pay the 1st quarter acute care tax payment. The tax payment that would have been due April 15, 2025, is hereby extended, and is due May 15, 2025. Penalties and interest on unpaid amounts will not be added or accrue for the 30 day extension period.

This is an extension of time to pay. It is **NOT** an extension of time to file Q1 tax returns. Taxpayers must file the Form ACT-1 on or before April 15, 2025, for the 1st quarter.

The current tax rate will remain in effect until a revised tax rate is published.

Please consult the State Tax Division website, at <http://tax.wv.gov>, for additional information.

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

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Matthew Irby
State Tax Commissioner