



Eric Nelson
Secretary of Revenue

WEST VIRGINIA TAX DIVISION

Matthew Irby
Tax Commissioner

ADMINISTRATIVE NOTICE 2025-02 ADDITIONAL ONE MONTH EXTENSION OF TIME TO PAY Q1 ACUTE CARE HEALTH CARE PROVIDER TAX

On April 2, 2025, the Tax Division issued Administrative Notice 2025-01, finding that certain delays in operation of the Directed Payment Program funded by proceeds of the eligible acute care hospital tax may result in potential financial complications for acute care hospital taxpayers. As a result, the Tax Division extended the first quarter due date for payment of the tax by 30 days from April 15, 2025, to May 15, 2025. No extension was provided for filing the quarterly tax return.

On advice of the Commissioner of the Bureau of Medical Services, the Tax Division finds that continued delays in operation of this program will continue to result in potential financial complications for acute care hospital taxpayers. Therefore, the Tax Division authorizes an additional 1 month extension of time to pay the 1st quarter acute care tax payment. The tax payment that would have been due April 15, 2025, and was previously extended to May 15, 2025, is now further extended to June 15, 2025. Penalties and interest on unpaid amounts will not be added or accrue for this additional 1 month period.

As with the previous extension, this is an extension of time to pay. It is **NOT** an extension of time to file tax returns.

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 shall be filed in the West Virginia Register.

Issued: May 14, 2025

Matthew Irby
State Tax Commissioner