



Eric Nelson  
Secretary of Revenue

WEST VIRGINIA  
TAX DIVISION

Matthew Irby  
Tax Commissioner

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**ADMINISTRATIVE NOTICE 2025-07**  
**EXTENSIONS OF TIME TO PAY ACUTE CARE HEALTH CARE PROVIDER TAX**

On April 2, 2025 the Tax Division issued a Notice finding that certain delays in the operation of the Directed Payment Program funded by the proceeds of the eligible acute care hospital tax may result in potential financial complications for acute care hospital taxpayers. As a result, the Division extended the due date for payment of first quarter tax by 30 days from April 15, 2025 to May 15, 2025. On May 14, 2025, upon the advice of the Commissioner of the Bureau of Medical Services the Tax Division extended the date by an additional month to June 15, 2025. Again on June 12, 2025, upon the advice of the Commissioner of the Bureau of Medical Services the Tax Division extended the date by an additional month to July 15, 2025. Finally, on July 9, upon the advice of the Commissioner of the Bureau of Medical Services the Tax Division extended the date by an additional month to August 15, 2025, and extended the due date for the payment of the second quarter tax due on July 15, 2025 by two months to September 15, 2025.

Upon the advice of the Commissioner of the Bureau of Medical Services, the Division finds that continued delays in the operation of this program may result in potential financial complications. Therefore, the Division authorizes an additional 1 month extension of time to pay the 2<sup>nd</sup> quarter acute care tax payment. No additional extension of time is authorized for the 1<sup>st</sup> quarter payment which became due on August 15, 2025. The tax payment for the 2<sup>nd</sup> quarter that would have been due July 15, 2025, and was previously extended to September 15, 2025, is now further extended to October 15, 2025. Penalties and interest on unpaid amounts will not be added or accrue for this additional period.

As with previous extensions, 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 for this period. Any revision of the rate will apply to the periods indicated in a notice to that effect.

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

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

Issued: September 5, 2025

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Matthew Irby  
State Tax Commissioner