



**Eric Nelson**  
Secretary of Revenue

**WEST VIRGINIA  
TAX DIVISION**

**Matthew Irby**  
Tax Commissioner

**ADMINISTRATIVE NOTICE 2025-14**

**Notice of Adjusted Interest Rates on Tax Underpayments and  
Overpayments and on Public Contracts for the Period of  
January 1, 2026, through December 31, 2026**

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, 2026, and ending December 31, 2026, inclusive, the rate of interest on underpayments of tax will be 11.50 percent, and the rate of interest on overpayments of taxes and on public contracts when final payment is delayed will be 10.00 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 1, 2025

  
Matthew Irby  
State Tax Commissioner