



**FILED**

WV SECRETARY OF STATE  
APRIL 14, 2026 04:42 PM

**Eric Nelson**  
Secretary of Revenue

**WEST VIRGINIA  
TAX DIVISION**

**Matthew Irby**  
Tax Commissioner

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**ADMINISTRATIVE NOTICE 2026-03  
30 DAY EXTENSION OF TIME FOR FILING RETURNS AND PAYING WEST  
VIRGINIA PERSONAL INCOME TAX FOR EMPLOYEES OF THE  
UNITED STATES DEPARTMENT OF HOMELAND SECURITY WHO  
HAVE BEEN AFFECTED BY THE CURRENT FUNDING SHUTDOWN  
OF THEIR AGENCY'S OPERATIONS**

On April 1, 2026, the United States Department of the Treasury, in coordination with the Internal Revenue Service, announced a 30-day automatic extension for the filing of 2025 tax year personal income tax returns and for payment of the tax due by employees of the United States Department of Homeland Security who have been affected by the lack of Congressional funding for their agency's operations.

In conformity with the action by the United States Department of the Treasury and the Internal Revenue Service, individuals eligible for the 30-day extension offered by the federal government are hereby allowed an automatic 30-day extension of time from April 15, 2026, to May 15, 2026 for filing the West Virginia 2025 tax year personal income tax return, and for paying 2025 tax year West Virginia personal income tax. Also, in conformity with the federal announcement, the extension includes penalty and interest relief.

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: April 14, 2026

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Matthew Irby  
State Tax Commissioner