

April 2020

## West Virginia Tax Authorities COVID-19 Response

West Virginia taxing authorities have responded to the COVID-19 pandemic with several provisions to help individuals and businesses stay solvent during these challenging times.

### State Level Tax

The West Virginia State Tax Department has postponed the April 15, 2020, filing and payment deadlines to July 15, 2020. In addition, the June 15, 2020, quarterly estimated payment due date has been moved to July 15, 2020. Specifically, this delay applies to the following West Virginia income tax returns and tax payments:

- 2019 Individual Income Tax Returns – Form IT-140
- 2019 Individual Income Tax Balances Due
- 2020 Individual First Quarter Income Tax Estimates
- 2020 Individual Second Quarter Income Tax Estimates
- 2019 C Corporation Net Income Tax Return – Form CNF-120
- 2019 C Corporation Net Income Tax Balances Due
- 2020 C Corporation First Quarter Income Tax Estimates (calendar year)
- 2020 C Corporation Second Quarter Income Tax Estimates (calendar year)
- Fiscal year Corporate tax payments due April 15, 2020 to June 15, 2020
- 2019 Fiduciary Income Tax Returns – Form IT-141
- 2019 Fiduciary Tax Balances Due
- 2020 Fiduciary First Quarter Income Tax Estimates
- 2020 Fiduciary Second Quarter Income Tax Estimates
- 2020 Pass-Through Entity First Quarter Income Tax Estimates (nonresident and composite)
- 2020 Pass-Through Entity Second Quarter Income Tax Estimates (nonresident and composite)

Payment of taxes listed above by July 15, 2020, will not be subject to late payment, interest or penalties. No additional forms are required to be filed to qualify.

No other taxes administered by the West Virginia State Tax Department have revised filing or payment due dates. The normal due dates apply to all other state level tax filings and payment requirements.

*\*\*Note that federal second quarter estimated payments due on June 15 have not been changed\*\**

### County and Local Taxes – Property Taxes

Ad Valorem property taxes for the second half of 2019, normally due by April 1, 2020, are now due by May 1, 2020. County sheriffs may not declare 2019 ad valorem property taxes delinquent before May 2, 2020.

### County and Local Taxes – Business & Occupation (B&O) Taxes

ACT has contacted several municipalities regarding the B&O taxes. A summary of those municipalities immediately follows:

Beckley	Returns and payments have been extended until May 15th
Belington	Regular rules apply
Bridgeport	File on time; if unable to pay, please write a letter explaining your circumstances; penalties will be temporarily waived for failure to pay; no correspondence is being sent out from the locality at this time
Buckhannon	Regular rules apply
Charleston	File on time and pay if able; if unable to pay, then tax payments can be deferred until June 1 without penalty
Clarksburg	File on time and pay if able; two week extensions available for payment (until May 15th); please email extension request to the locality
Elkins	Regular rules apply
Fairmont	File on time; if unable to pay, interest can be forgiven on a case-by-case basis as determined by the locality
Huntington	Regular rules apply
Martinsburg	Regular rules apply
Morgantown	Regular rules apply
Parkersburg	Regular rules apply
Shinnston	File on time; no penalties will apply to late payments
South Charleston	Regular rules apply
Wheeling	Regular rules apply

Contact your ACT representative for any questions regarding West Virginia state or municipalities tax deadlines.