



STATE OF WEST VIRGINIA  
Department of Revenue  
State Tax Department

Jim Justice  
Governor

Dale W. Steager  
Tax Commissioner

FILED

ADMINISTRATIVE NOTICE 2017-2017 SEP 14 A 9 47

FLOOD RELIEF

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

### Hurricane Harvey

The Internal Revenue Service is granting more time to file federal returns for victims of Hurricane Harvey in counties of Texas that are designated as federal disaster areas – in which for individual assistance is authorized. Beginning August 23, 2017, those taxpayers who were affected by Hurricane Harvey have until January 31, 2018, to file certain individual and business tax returns with the Internal Revenue Service. This includes an additional filing extension for taxpayers with valid extensions that run out on October 16, 2017 and businesses with extensions that run out on September 15, 2017.

As of August 28, 2017, taxpayers in eighteen Texas counties are eligible for relief, but taxpayers in localities added later to the disaster area will automatically receive the same filing relief. For an up-to-date list of authorized counties, go to [www.disasterassistance.gov](http://www.disasterassistance.gov).

Currently, the following Texas Counties are eligible for federal tax relief: Aransas, Bee, Brazoria, Calhoun, Chambers, Fort Bend, Galveston, Goliad, Harris, Jackson, Kleberg, Liberty, Matagorda, Nueces, Refugio, San Patricio, Victoria, and Wharton.

### Hurricane Irma

The Internal Revenue Service is granting more time to file federal returns for victims of Hurricane Irma in counties of Florida that are designated federal disaster areas – in which individual assistance is authorized. Beginning September 4, 2017, those taxpayers who were affected by Hurricane Irma have until January 31, 2018, to file certain individual and business tax returns with the Internal Revenue Service. This includes an additional filing extension for taxpayers with valid extensions that run out on October 16, 2017 and businesses with extensions that run out on September 15, 2017.

As of September 12, 2017, sixteen Florida counties are eligible for relief, but taxpayers in localities added later to the disaster area will automatically receive the same filing relief. For an up-to-date list of counties that qualify, go to [www.disasterassistance.gov](http://www.disasterassistance.gov).

Currently, the following Florida Counties are eligible for federal tax relief: Broward, Charlotte, Clay, Collier, Duval, Flagler, Hillsborough, Lee, Manatee, Miami-Dade, Monroe, Palm Beach, Pinellas, Putnam, Sarasota and St. Johns.

### Affected Taxpayers

Taxpayers that are eligible for postponement of time to file returns, and pay taxes, and perform other time sensitive acts, include individuals who live, and businesses whose principal place of business is located, in the covered disaster area. Taxpayers not in the covered disaster area, but whose records are in the covered disaster, and which records are necessary to meet a deadline listed in Treas. Reg. § 301.7508A-1(c), are also entitled to relief. In addition, all relief workers

affiliated with a recognized government or philanthropic organization assisting in relief activities in the covered disaster area are entitled to relief, and any individual visiting the covered disaster area who was killed or injured as a result of the disaster is entitled to relief.

### **Federal Income Tax Relief**

The affected taxpayers eligible for the postponement of time to file returns include:

- Any individual whose principal residence is located in the counties designated as federal disaster areas, and any business entity whose principal place of business is located in the counties designated as federal disaster areas,
- Any individual who is a relief worker assisting in a covered federal disaster area, who is affiliated with a recognized government or philanthropic organization,
- Any individual whose principal residence is **not** located in a covered federal disaster area, and any business entity whose principal place of business is **not** located in a covered federal disaster area, but whose records, necessary to meet a filing deadline, are located in a covered federal disaster area,
- Any estate or trust that has tax records necessary to meet a filing deadline in a covered federal disaster area, and
- Any spouse of an affected taxpayer, solely with regard to a joint return of the spouse.

### **Income tax returns of taxpayers other than corporations**

Affected taxpayers have until January 31, 2018, to file their income tax returns for tax year 2017 for both federal and West Virginia purposes. This extension applies to returns with an original or extended due date occurring on or after August 23, 2017 (Hurricane Harvey), or on and after September 4, 2017 (Hurricane Irma), and before January 31, 2018. When filing the West Virginia income tax return with the extension to January 31, 2018, taxpayers should mark at the top of the return either "Hurricane Harvey" or "Hurricane Irma," whichever is appropriate.

The West Virginia State Tax Department will honor any federal extensions of time to file or pay federal income taxes. However, it may be difficult for the State Tax Department to identify taxpayers eligible for the federal tax relief. Taxpayers will need to provide an explanation with their West Virginia income tax return or payment, indicating that they received an automatic federal extension due to Hurricane Harvey, or Hurricane Irma, whichever is applicable.

### **Estimated income tax payments of taxpayers other than corporations**

Affected taxpayers with an estimated tax payment due on or after August 23, 2017 (Hurricane Harvey), or on and after September 4, 2017 (Hurricane Irma), and before January 31, 2018, receive an extension to make the payment until January 31, 2018.

### **Corporation net income tax returns**

For income tax returns of corporations, affected corporations with a due date that falls on or after August 23, 2017 (Hurricane Harvey), or on or after September 4, 2017 (Hurricane Irma), and before January 31, 2018, are granted an extension of time to file until January 31, 2018. When filing the West Virginia income tax return with the extension to January 31, 2018, taxpayers should mark at the top of the return either "Hurricane Harvey" or "Hurricane Irma," whichever is appropriate.

The West Virginia State Tax Department will honor any federal extensions of time to file or pay federal income taxes. However, it may be difficult for the State Tax Department to identify taxpayers eligible for the federal tax relief. Taxpayers will need to provide an explanation with their West Virginia income tax return or payment, indicating they received an automatic federal extension due to Hurricane Harvey, or Hurricane Irma, whichever is applicable.

### **Corporation estimated tax payments**

Affected corporations with an estimated tax payment due on or after August 23, 2017 (Hurricane Harvey), or on and after September 4, 2017 (Hurricane Irma), and before January 31, 2018, receive an extension to make the estimated tax payment until January 31, 2018.

### **Other Taxes – State sales and use, withholding and excise tax returns, reports, and payments**

For reporting periods with a due date that falls on or after August 23, 2017 (Hurricane Harvey), or on and after September 4, 2017 (Hurricane Irma), an affected taxpayer may request a 30-day extension of time to file returns and pay other taxes, using the following forms, as applicable, which are available at:

<http://tax.wv.gov/Flood/Pages/FloodReliefInformation.aspx>

EXD-B Disaster Relief Extension – Business Taxes

EXD-P Disaster Relief Extension – Personal Income Tax

TPT-723 Tobacco Destruction Affidavit

Requests for these extensions must be filed with the State Tax Department by October 15, 2017 to be eligible for the relief.

Extension form may be faxed to 304-558-8713 or mailed to:  
West Virginia State Tax Department  
Tax Account Administration Division  
P.O. Box 1202  
Charleston, WV 25324-1202

### **Waiver of additions to tax**

If a taxpayer eligible for the relief specified in this Administrative Notice receives a notice from the

State Tax Department imposing penalties, the taxpayer should call our Taxpayer Services Division at 800-982-8297 or (304) 558-3333 between the hours of 8:00 am and 5:00 pm Monday through Friday, to have the penalties waived.

**Questions and additional information**

Taxpayers with questions about their particular tax situations may contact the Department by mail at:

Taxpayer Services Division  
P.O. Box 3784  
Charleston, West Virginia 25337-3784

By telephone. We are available Monday through Friday, 8 a.m. to 5 p.m. (EDT)

- 800-982-8297
- 304-558-3333

By Internet

- [TaxHelp@WV.Gov](mailto:TaxHelp@WV.Gov)

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

Issued: September 14, 2017



Dale W. Steager  
Tax Commissioner