



**Eric Nelson**  
Secretary of Revenue

**WEST VIRGINIA  
TAX DIVISION**

**Matthew Irby**  
Tax Commissioner

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**ADMINISTRATIVE NOTICE 2025-04  
ADDITIONAL ONE MONTH EXTENSION OF TIME TO PAY Q1 ACUTE CARE  
HEALTH CARE PROVIDER TAX**

On April 2, 2025 the Tax Division issued Administrative Notice 2025-01 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 Tax Division extended the due date for payment of the first quarter tax by 30 days from April 15, 2025 to May 15, 2025. No extension was provided for the filing of the return. 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.

Now, upon the advice of the Commissioner of the Bureau of Medical Services, the Tax Division finds that continued delays in the operation of this program may result in potential financial complications. Therefore, the Tax Division authorizes an additional 1 month extension of time to pay the 1<sup>st</sup> quarter acute care tax payment. The tax payment that would have been due April 15, 2025, and was previously extended to May 15, 2025 and subsequently June 15 2025, is now further extended to July 15, 2025 despite the close of the fiscal year on June 30, 2025. Penalties and interest on unpaid amounts will not be added or accrue for this additional 1 month period.

As with the previous extension, 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 State Tax Division website, at <http://tax.wv.gov>, for additional information.

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

Issued: June 12, 2025

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**Matthew Irby**  
State Tax Commissioner