

## WEST VIRGINIA STATE TAX DEPARTMENT

### Administrative Notice 2006-17

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**SUBJECT: Additional Tax on Severing Natural Gas -- Automatic Extension for Filing and Payment of Tax.**

This Administrative Notice advises the public of the policy the Tax Department will follow with respect to the requirement for filing the annual return for, and payment of, the additional tax on natural gas.

West Virginia Code § 11-13V-6 requires filing an annual return on or before the last day of the month following the end of the taxable year. Due to the lack of final production data, which is the measure of the tax, this period of time has been determined to be insufficient for many natural gas Taxpayers to file a complete, accurate and timely annual return for the tax. West Virginia Code § 11-13V-8 authorizes the Tax Commissioner to grant a reasonable extension of time for filing the annual return and periodic estimates. Also, W. Va. Code § 11-13V-9 authorizes the Tax Commissioner to extend the time for payments of the tax. Accordingly, the Tax Commissioner hereby grants an automatic 60 day extension of time to all natural gas Taxpayers for filing and paying tax imposed by Chapter 11, Article 13V of the West Virginia Code.

Additions to tax and penalties otherwise applicable for failure to file or pay pursuant to the deadlines set forth in W. Va. Code § 11-13V-6 and W. Va. Code § 11-13V-7 shall not be imposed on any natural gas producer filing and paying the tax within the extended period set forth herein. If a Taxpayer needs additional time to file, an additional extension may be sought by submitting to the Tax Commissioner a written request on or before the extended due date, explaining why additional time is required. The Tax Commissioner will grant an additional extension only if good cause is shown or the additional time requested.

The policy set forth in this Notice applies to required annual returns filed for, and payments of, the additional tax on natural gas that occur subsequent to April 30, 2006. The policy set forth in this Notice will remain in effect until and unless this notice is withdrawn through the filing of a subsequent Notice.

If you have any questions about this notice, please contact Taxpayer Services at 304-558-3333 or 1-800-982-8297 or [www.taxaid@tax.state.wv.us](mailto:www.taxaid@tax.state.wv.us).

Issued: April 27, 2006

Virgil Helton  
Acting State Tax Commissioner

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