WEST VIRGINIA CODE: §11-12B-6

§11-12B-6. Periodic installment payments of estimated tax.

(a) General rule. -- The annual tax levied under this article shall be due and payable in monthly installments during the taxable year. Installment payments shall be due and payable on or before the last day of the month following the month in which the tax accrued: Provided, That the installment payment otherwise due under this subsection on or before June 30 each year shall be remitted to the Tax Commissioner on or before June 15 each year.

(b) Remittance form. -- Each such taxpayer shall, on or before the last day of each month, make out an estimate of the tax for which the taxpayer is liable for the preceding month, in the form prescribed by the Tax Commissioner, sign the same and mail it together with a remittance of the amount of tax due to the office of the Tax Commissioner: Provided, That the installment payment otherwise due under this section on or before June 30 each year shall be remitted to the Tax Commissioner on or before June 15.

(c) Exception. -- Notwithstanding the provisions of subsection (a) of this section, the Tax Commissioner, if he or she deems it necessary to ensure payment of the tax, may require the return and payment under this section for periods of shorter duration than that prescribed in said subsection.

WV Legislature