

# **WEST VIRGINIA CODE: §11-13-4**

## **§11-13-4. Computation of tax; payment.**

The taxes levied hereunder shall be due and payable as follows:

(a) For taxpayers whose estimated tax under this article exceeds \$1,000 per month, the tax shall be due and payable in monthly installments on or before the last day of the month following the month in which the tax accrued. Each such taxpayer shall, on or before the last day of each month, make out an estimate of the tax for which he is liable for the preceding month, sign the same and mail it together with a remittance, in the form prescribed by the Tax Commissioner, of the amount of tax to the office of the commissioner: Provided, That the installment payment otherwise due under this subdivision on or before June 30 each year shall be remitted to the Tax Commissioner on or before June 15 each year, beginning June 15, 1988. In estimating the amount of tax due for each month, the taxpayer may deduct one twelfth of any applicable tax credits allowable for the taxable year and one twelfth of the total exemption allowed for such year.

(b) For taxpayers whose estimated tax under this article does not exceed \$1,000 per month, the tax shall be due and payable in quarterly installments within one month from the expiration of each quarter in which the tax accrued. Each such taxpayer shall, within one month from the expiration of each quarter, make out an estimate of the tax for which he is liable for such quarter, sign the same and mail it together with a remittance, in the form prescribed by the Tax Commissioner, of the amount of tax to the office of the commissioner. In estimating the amount of tax due for each quarter, the taxpayer may deduct one fourth of any applicable tax credits allowable for the taxable year and one fourth of the total exemption allowed for such year.

(c) When the total tax for which any person is liable under this article does not exceed \$2,000 in any year, the taxpayer may pay the same quarterly as aforesaid, or, with the consent in writing of the Tax Commissioner, at the end of the month next following the close of the tax year.

(d) The above provisions of this section notwithstanding, the Tax Commissioner, if he deems it necessary to ensure payment of the tax, may require the return and payment under this section for periods of shorter duration than those prescribed above.