WEST VIRGINIA CODE: §11-13A-9A

§11-13A-9a. Periodic installment payments of tax imposed by section three of this article.

(a) General rule. -- Taxes levied under section three of this article shall be due and payable in periodic installments as follows:

(1) If a person's annual liability under this article can reasonably be expected to be $50 or less per month, no installment payments of tax are required under this section during that taxable year.

(2) If a person's annual tax liability under section three of this article can reasonably be expected to exceed $50 per month, the tax imposed by said section 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: Provided, That the installment payment otherwise due on or before June 30 each year shall be remitted to the Tax Commissioner on or before June 15 each year.

(A) 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, sign the same and mail it together with a remittance, in the form prescribed by the Tax Commissioner, of the amount of tax due to the office of the Tax Commissioner: Provided, That the installment payment otherwise due under this paragraph on or before June 30 each year shall be remitted to the Tax Commissioner on or before June 15, beginning June 15, 1988.

(B) 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 any annual exemption allowed for such year.

(b) Exception. -- Notwithstanding the provisions of subsection (a) of this section, 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 in said subsection.

WV Legislature