WEST VIRGINIA CODE: §11-21-55

§11-21-55. Declaration of estimated tax.

(a) Requirement of declaration. -- Every resident and nonresident individual shall make a declaration of his estimated tax for the taxable year, containing such information as the Tax Commissioner may prescribe by regulations or instructions, if his West Virginia adjusted gross income, other than from wages on which tax is withheld under this article, can reasonably be expected to exceed $400 plus the sum of the West Virginia personal exemptions to which he is entitled.

(b) Definition of estimated tax. -- The term "estimated tax" means the amount which an individual estimates to be his income tax under this article for the taxable year, less the amount which he estimates to be the sum of any credits allowable against the tax.

(c) Joint declaration of husband and wife. -- A husband and wife may make a joint declaration of estimated tax as if they were one taxpayer, in which case the liability with respect to the estimated tax shall be joint and several. No joint declaration may be made if husband and wife are separated under a decree of divorce or of separate maintenance, or if they have different taxable years. If a joint declaration is made but husband and wife elect to determine their taxes under this article separately, the estimated tax for such year may be treated as the estimated tax of either husband or wife, or may be divided between them, as they may elect.

(d) Time for filing declaration. -- A declaration of estimated tax of an individual other than a farmer shall be filed on or before April 15 of the taxable year, except that if the requirements of subsection (a) are first met:

(1) After April 1 and before June 2 of the taxable year, the declaration shall be filed on or before June 15, or

(2) After June 1 and before September 2, of the taxable year, the declaration shall be filed on or before September 15, or

(3) After September 1, of the taxable year, the declaration shall be filed on or before January 15, of the succeeding year.

(e) Declaration of estimated tax by a farmer. -- A declaration of estimated tax of an individual having an estimated West Virginia adjusted gross income from farming for the taxable year which is at least two thirds of his total estimated West Virginia adjusted gross income for the taxable year may be filed at any time on or before January 15, of the succeeding year, in lieu of the time otherwise prescribed.

(f) Declaration of estimated tax of $40 or less. -- A declaration of estimated tax of an

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individual having a total estimated tax for the taxable year of $40 or less may be filed at any time on or before January 15, of the succeeding year under regulations of the Tax Commissioner.

(g) Amendments of declaration. -- An individual may amend a declaration under regulations of the Tax Commissioner.

(h) Return as declaration or amendment. -- If on or before February 15 of the succeeding taxable year an individual other than a farmer files his return for the taxable year for which the declaration is required, and pays therewith the full amount of the tax shown to be due on the return:

(1) Such return shall be considered as his declaration, if no declaration was required to be filed during the taxable year, but is otherwise required to be filed on or before January 15, .

(2) Such return, if filed on or before January 15, shall be considered an amendment permitted by subsection (g) if the tax shown on the return is greater than the estimated tax shown in a declaration previously made.

(i) Fiscal year. -- This section shall apply to a taxable year other than a calendar year by the substitution of the months of such fiscal year for the corresponding months specified in this section.

(j) Short taxable year. -- An individual having a taxable year of less than twelve months shall make a declaration in accordance with regulations of the Tax Commissioner.

(k) Declaration for individual under a disability. -- The declaration of estimated tax for an individual who is unable to make a declaration by reason of minority or other disability shall be made and filed by his guardian, committee, fiduciary or other person charged with the care of his person or property (other than a receiver in possession of only a part of his property), or by his duly authorized agent.

(1) Return of farmer as declaration of estimated tax. -- If on or before March 1 of the succeeding taxable year an individual who is a farmer files his return for the taxable year for which the declaration is required, and pays therewith the full amount of the tax shown to be due on the return, such return shall be considered as his declaration, if no declaration was required to be filed during the taxable year, but is otherwise required to be filed on or before January 15, for a taxable year ending after December 31, 1989.

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