

# WEST VIRGINIA CODE: §11-21-56

## §11-21-56. Payments of estimated tax.

(a) General. -- The estimated tax with respect to which a declaration is required shall be paid as follows:

(1) If the declaration is filed on or before April 15 of the taxable year, the estimated tax shall be paid in four equal installments. The first installment shall be paid at the time of the filing of the declaration, and the second, third and fourth installments shall be paid on the following fifteenth day of June, fifteenth day of September, and fifteenth day of January, respectively.

(2) If the declaration is filed after April 15 and not after June 15 of the taxable year, and is not required to be filed on or before April 15 of the taxable year, the estimated tax shall be paid in three equal installments. The first installment shall be paid at the time of the filing of the declaration, and the second and third installments shall be paid on the following fifteenth day of September and fifteenth day of January, respectively.

(3) If the declaration is filed after June 15 and not after September 15, of the taxable year, and is not required to be filed on or before June 15 of the taxable year, the estimated tax shall be paid in two equal installments. The first installment shall be paid at the time of the filing of the declaration, and the second shall be paid on the following fifteenth day of January.

(4) If the declaration is filed after September 15, of the taxable year, and is not required to be filed on or before September 15, of the taxable year, the estimated tax shall be paid in full at the time of the filing of the declaration.

(5) If the declaration is filed after the time prescribed therefor, or after the expiration of any extension of time therefor, paragraphs (2), (3) and (4) of this subsection shall not apply, and there shall be paid at the time of such filing all installments of estimated tax payable at or before such time, and the remaining installments shall be paid at the times at which, and in the amounts in which, they would have been payable if the declaration had been filed when due.

(b) Farmers. -- If an individual referred to in section fifty-five (e) (relating to income from farming) makes a declaration of estimated tax after September 15, of the taxable year and on or before the following fifteenth day of January, the estimated tax shall be paid in full at the time of the filing of the declaration.

(c) Amendments of declaration. -- If any amendment of a declaration is filed, the remaining installments, if any, shall be rateably increased or decreased (as the case may be) to reflect any increase or decrease in the estimated tax by reason of such amendment, and if any

amendment is made after September 15, of the taxable year, any increase in the estimated tax by reason thereof shall be paid at the time of making such amendment.

(d) Application to short taxable year. -- This section shall apply to a taxable year of less than twelve months in accordance with regulations of the Tax Commissioner.

(e) 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.

(f) Installments paid in advance. -- An individual may elect to pay any installment of his estimated tax prior to the date prescribed for its payment.