

# WEST VIRGINIA CODE: §11-27-24

## §11-27-24. Payment of estimated tax.

(a) General rule. -- Every person subject to a tax imposed by this article must make estimated tax payments for a taxable year in which such person's tax liability can reasonably be expected to exceed \$50 per month. Eleven twelfths of such person's estimated tax liability must be remitted in monthly installment payments during that tax year. Installment payments are due on the fifteenth day of the second through the twelfth months of the tax year for gross receipts received or receivable during the preceding month. The balance of tax due must be paid by the last day of the first month following the close of taxpayer's tax year.

(b) Remittance form. -- With each installment payment, taxpayer shall file a remittance form executed as provided in section sixteen of this article. This form shall be prescribed by the Tax Commissioner and require such information as the commissioner deems necessary for the efficient administration of this article.

(c) Exception. -- Notwithstanding the provisions of subsection (a) of this section, the Tax Commissioner, if the commissioner 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 required in said subsection.