IT-141EXT
REV 8-18

Extension of Time to File Fiduciary and Information Returns

2018

NOTE: This form is to be used for requesting an extension of time to file the fiduciary return and for making tentative payments. This form is not a substitute for filing the annual tax returns.

WHO MAY FILE: Any Estate or Trust needing an extension of time to file the West Virginia Fiduciary Income Tax Return (Form IT-141) and expects to owe tax must file the voucher below. Any taxpayer granted an extension of time to file a federal return is granted the same extension of time to file their West Virginia return. An extension of time for filing does not extend the time for payment. To avoid interest and additions to tax for late payment, use this return to make a tentative payment pending the filing of your annual return.

WHEN TO FILE: All returns must be filed on or before the 15th day of the fourth month following the close of the taxable year or, if the due date falls on a Saturday, Sunday, or legal holiday, the next business day. The taxable year of the estate or trust for West Virginia income tax purposes is the same as the one used for federal tax purposes. **For tax year 2018, the due date for an annual Estate or Trust West Virginia Fiduciary Income Tax return is April 15, 2019.**

HOW AND WHERE TO FILE: Payment of any tax balance due may be made by completing the voucher below, detaching and mailing to:

West Virginia State Tax Department
Tax Account Administration Division
P.O. Box 2585
Charleston, WV 25329-2585

Make check payable to West Virginia State Tax Department.

CLAIMING OF TENTATIVE PAYMENT: A tentative payment made by filing this voucher must be claimed on line 12 of your West Virginia Fiduciary Income Tax Return (Form IT-141).

PLEASE CUT HERE. USE BLUE OR BLACK INK TO COMPLETE VOUCHER. DO NOT WRITE IN BARCODE AREA.

Fiduciary Tax

1. Period Ending	2. FEIN
	3. Amount Enclosed **.00**
_____ Name	
_____ Address	
_____ _____ _____ City State Zip	

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