

STATE OF WEST VIRGINIA
State Tax Department, Tax Account Administration Div
P.O. Box 11514
Charleston, WV 25339-1514



Name _____
Address _____
City _____ State _____ Zip _____

Account #: _____

WV/CIT-120ES
r1L066 v.4

WEST VIRGINIA ESTIMATED CORPORATE NET INCOME TAX PAYMENT

Account ID:		Taxable Year End:		Payment Due Date:	
Amount of Corporate Net Income Tax Payment					

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
Tax Account Administration Div
P.O. Box 11514, Charleston, WV 25339-1514
FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297
For more information visit our web site at: www.tax.wv.gov
File online at <https://mytaxes.wvtax.gov>



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CORPORATE NET INCOME TAX

If West Virginia taxable income is expected to be at least \$10,000 when the annual income tax return is filed, estimated payments of the Corporate Income Tax liability are required and due in four equal installments on the 15th day of the fourth, sixth, ninth and twelfth months of the tax year. At least 90% of the tax liability is required.

The Corporate Net Income Tax rates, based on WV net taxable income, are listed below. For tax years beginning:

<u>From</u>	<u>To</u>	<u>Rate</u>
01/01/2009	12/31/2011	8.50%
01/01/2012	12/31/2012	7.75%
01/01/2013	12/31/2013	7%
01/01/2014	12/31/2016	6.50%

For more detailed information regarding the Business Franchise Tax, refer to W.Va. Code §11-23-1, et seq and for Corporate Net Income Tax refer to W.Va. Code §11-24-1, et seq

DO NOT DUPLICATE THESE FORMS