

## INSTRUCTIONS FOR MAKING ESTIMATED PAYMENTS

If you expect to owe at least \$600 in State tax when you file your annual income tax return, you are required to make estimated tax payments using this form.

Determine your estimated tax using the instruction brochure (Form IT-140ESI).


Write the amount of your payment on this form. You must pay at least the minimum amount calculated using the instructions to avoid being penalized; however, you may pay more than the minimum if you wish.

Be sure to post your payment in the payment table. If you are not a calendar year taxpayer, you should see the instructions to determine the due dates of your payments.

Estimated tax payments should be mailed by the due date to:

State Tax Department  
 Internal Auditing Division - EST  
 P.O. Box 342  
 Charleston WV 25322-0342

**WV/IT-140ES**      **INDIVIDUAL ESTIMATED INCOME TAX PAYMENT VOUCHER**  
 Rev. 01/09

<b>PAYMENT DUE DATE</b>	<b>TAX YEAR</b>	<b>FISCAL YEAR FILERS ONLY</b> <i>enter year ending date</i>	Check here if you need additional vouchers to make future payments for this tax year. Make your remittance payable to the State Tax Department. <input type="checkbox"/>
<b>Your</b> Social Security Number		<b>Spouse's</b> Social Security Number	
<b>Your</b> Last Name		<b>Your</b> First Name	<b>Spouse's</b> First Name
Mailing Address			<b>Amount of This Payment</b> \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span> <b>.00</b>
City	State	Zip Code	
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