



Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**WEST VIRGINIA ESTIMATED  
CORPORATE NET INCOME TAX PAYMENT**

WV/CIT-120ES  
rtL066 v.5

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](http://www.tax.wv.gov)  
File online at <https://mytaxes.wvtax.gov>



## 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	Present	6.50%

For more detailed information regarding Corporate Net Income Tax, refer to W. Va. Code §11-24-1, *et seq.*

DO NOT DUPLICATE THESE FORMS