IT-210 WORKSHEET

UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

PART I: FOR ALL FILERS

LINE 1   Enter the amount from line 8 of Form IT-140.

LINE 2   Add the amounts shown on lines 9, 17, 18, 19, 20 and 21 of Form IT-140.

LINE 3   Subtract line 2 from line 1 and enter the result.

LINE 4   Enter the amount of withholding tax shown on line 15 of Form IT-140.

LINE 5   Subtract line 4 from line 3 and enter the result. If line 5 is less than $600, you are not subject to the penalty and need not file form IT-210.

LINE 6   Multiply line 3 by ninety percent (90%) and enter the result. If you are a qualified farmer, multiply line 3 by sixty-six and two-thirds percent (66 ⅔%).

LINE 7   Enter your tax after credits from your prior year West Virginia tax return. Your tax after credits will be line 8 reduced by lines 9, 17, 18, 19, 20, and 21 of Form IT-140.

LINE 8   Compare the amounts shown on lines 6 and 7. If line 7 is zero and line 3 is more than $5,000, enter the amount shown on line 6. Otherwise, enter the smaller of line 6 or line 7. Exceptions to the Penalty

PART I: ALL FILERS MUST COMPLETE THIS PART			
1. ENTER YOUR TAX AS SHOWN ON LINE 8 OF FORM IT-140	1		.00
2. ENTER THE CREDITS AGAINST YOUR TAX FROM YOUR RETURN (SEE INSTRUCTIONS)	2		.00
3. TAX AFTER CREDITS (SUBTRACT LINE 2 FROM LINE 1)	3		.00
4. TAX WITHHELD	4		.00
5. SUBTRACT LINE 4 FROM LINE 3	5		.00
IF LINE 5 IS LESS THAN $600, DO NOT COMPLETE THIS FORM. YOU ARE NOT SUBJECT TO THE PENALTY.			
6. MULTIPLY LINE 3 BY NINETY PERCENT (.90)	6		.00
7. ENTER THE TAX AFTER CREDITS FROM YOUR PRIOR YEAR RETURN (SEE INSTRUCTIONS)	7		.00
8. ENTER THE SMALLER OF LINE 6 OR LINE 7 (IF LINE 7 IS ZERO AND LINE 3 IS MORE THAN $5,000, ENTER THE AMOUNT SHOWN ON LINE 6)	8		.00

9. IF YOU ARE REQUESTING A WAIVER OF THE PENALTY CALCULATED, CHECK HERE AND ATTACH YOUR WRITTEN REQUEST ....

10. IF YOU ARE A QUALIFIED FARMER , CHECK HERE ALSO CHECK THE QUALIFIED FARMER BOX ON THE IT-140 RETURN ....

IF YOU USED PART IV TO APPLY THE TAX WITHHELD TO THE PERIOD WHEN THE CORRESPONDING INCOME WAS ACTUALLY RECEIVED RATHER THAN IN EQUAL AMOUNTS ON THE PAYMENT DUE DATES, CHECK HERE. ....

REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE AMOUNT OF UNDERPAYMENT PENALTY

PART II: ANNUALIZED INCOME WORKSHEET

LINE 1   TOTAL INCOME. Calculate your total income through the period indicated at the top of each column. Include any adjustments to income in your federal adjusted gross income

LINE 3   ANNUALIZED INCOME. Multiply the amount on line 1 by the annualization factors on line 2.

LINE 4   WEST VIRGINIA MODIFICATIONS TO INCOME. Enter the full amount in each column of any modification to federal adjusted gross income which would be allowed on your current year West Virginia Personal Income Tax Return. Do not annualize this line. Be sure to show any negative figures.

LINE 5   WEST VIRGINIA ADJUSTED GROSS INCOME. Add lines 3 and 4; annualized income plus or minus modifications.

LINE 6   EXEMPTION ALLOWANCE. Multiply the number of exemptions you claimed on your return by $2,000; if you must claim zero exemptions, enter $500 on this line.

LINE 7   WEST VIRGINIA TAXABLE INCOME. Subtract line 6 from line 5.

LINE 8   ANNUALIZED TAX. Use the tax tables or rate schedules to determine your tax on the income shown on line 7. If you are filing as a nonresident/part-year resident, multiply the tax figure by the ratio of your West Virginia income to your federal income.

LINE 9   CREDITS AGAINST TAX. Show any credits against your West Virginia tax liability except West Virginia income tax withheld and estimated tax payments.

LINE 10 TAX AFTER CREDITS. Subtract line 9 from line 8; if line 9 is larger than line 8, enter zero.

COMPLETE LINES 12 THROUGH 19 FOR EACH COLUMN BEFORE MOVING TO THE NEXT COLUMN.

LINE 12   REQUIRED PAYMENTS. Multiply the amount on line 10 by the factor on line 11.

LINE 13   Enter the amounts from Line 12, Columns 1-3 in each column on this line.

LINE 14   Subtract line 13 from line 12. If less than zero, enter zero.

LINE 15   Enter one-fourth of line 8, Part I, of Form IT-210 in each column.

LINE 16   Enter the amount from line 18 of the previous column of this worksheet.

LINE 17   Add lines 15 and 16 and enter the total.

LINE 18   Subtract line 14 from line 17. If less than zero, enter zero.

LINE 19 REQUIRED INSTALLMENT. Compare lines 14 and 17. Enter the smaller figure here and on line 1, Part IV of Form IT-210.

PART II: IF YOU ARE USING THE ANNUALIZED INCOME WORKSHEET TO COMPUTE YOUR UNDERPAYMENT AND PENALTY, COMPLETE THE WORKSHEET BELOW.

ANNUALIZED INCOME WORKSHEET	January 1 - March 31		January 1 - May 31		January 1 - August 31		January 1 - December 31	
1. Federal adjusted gross income year-to-date..........		.00		.00		.00		.00
2. Annualized amounts...	**4**		**2.4**		**1.5**		**1**	
3. Annualized income (line 1 X line 2).......................		.00		.00		.00		.00
4. Modifications to income (see instructions)............		.00		.00		.00		.00
5. West Virginia adjusted gross income (combine lines 3 and 4)		.00		.00		.00		.00
6. Exemption allowance..		.00		.00		.00		.00
7. West Virginia taxable income (see instructions)		.00		.00		.00		.00
8. Annualized tax...		.00		.00		.00		.00
9. Credits against tax.. **DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTS!**		.00		.00		.00		.00
10. Subtract line 9 from line 8 (if less than zero, enter zero)		.00		.00		.00		.00
11. Applicable percentage.....................................	**22.5%**		**45%**		**67.5%**		**90%**	
12. Multiply line 10 by line 11................................		.00		.00		.00		.00
13. Add the amounts in all previous columns of line 19				.00		.00		.00
14. Subtract line 13 from line 12 (if less than zero, enter zero)		.00		.00		.00		.00
15. Enter ¼ of line 8, Part I, of Form IT-210 in each column...		.00		.00		.00		.00
16. Enter the amount from line 18 of the previous column of this worksheet....................................				.00		.00		.00
17. Add lines 15 and 16 and enter total.....................		.00		.00		.00		.00
18. Subtract line 14 from line 17 (if less than zero, enter zero)		.00		.00		.00		
19. Enter the smaller of line 14 or line 17 here and on Form IT-210, Part IV, line 1.............................		.00		.00		.00		.00

NOTE: The sum of all columns for line 19 should equal line 8, Part I, of IT-210.

PART III: SHORT METHOD

You may use the short method to figure your penalty only if:
1.   You made no estimated tax payments (or your only payments were West Virginia income tax withheld); or
2.   You paid estimated tax and the payments were made in four equal installments on the due dates.

NOTE: If any of your payments were made earlier than the due date, you may use the short method to calculate your penalty; however, using the short method may cause you to pay a higher penalty.

You may NOT use the short method if:
1.   You made any estimated tax payments late; or
2.   You checked the box on line 11 PART I, or used PART II (Annualized Income Worksheet).

If you use the short method, complete lines 1 through 5 to compute your total underpayment for the year and lines 6 through 8 to compute your penalty due.

PART III SHORT METHOD				
Read the instructions on pages 31 to see if you can use the short method. **If you checked BOX 11 of PART I or annualized in PART II skip this part and go to PART IV.**				
1. Enter the amount from line 8 of Part I of IT-210..			1	.00
2. Enter the amount from line 4, Part I..	2	.00		
3. Enter the total, if any, of the estimated payments made.................................	3	.00		
4. Add lines 2 and 3...			4	.00
5. Total underpayment for the year (subtract line 4 from line 1). If zero or less, stop here. No penalty due.................			5	.00
6. Multiply line 5 by 0.079454			6	.00
7. If the amount on line 5 was paid on or after April 15, 2026, enter zero. If paid prior to April 15 line 5 X number of days paid before April 15 X 0.000336	7	.00		
8. Penalty due (subtract line 7 from line 6). Enter here and on the PENALTY DUE line of your personal income tax.....			8	.00

PART IV - REGULAR METHOD

Use the regular method to compute your penalty if you are not eligible to use the short method.

SECTION A − CALCULATE YOUR UNDERPAYMENT

LINE 1   Enter in columns (a) through (d) the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is the amount shown on line 8 of PART I divided by four. If you used PART II, enter the amounts from line 19 of the Annualized Income Worksheet in the appropriate columns.

LINE 2   Please read the following instructions carefully. Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income.

In column (a), enter all credit carried over from your prior year tax return, any withholding earned on or before April 15, of this year, and any estimated tax payments you made on or before April 15 for the current year tax year.
In column (b), enter the withholding earned and estimated payments made after April 15 and on or before June 15.
In column (c), enter the withholding earned and any estimated payments you made after June 15 and on or before September 15.
In column (d), enter the withholding earned and estimated payments you made after September 15 and on or before January 15.

When calculating the amounts to enter on line 2 of each column, apply the following rules:
For West Virginia income tax withheld, you are considered to have paid one-fourth of these amounts on each payment due date, unless you check the box on line 11 in Part I and show otherwise.
Include in your estimated tax payments any overpayment from your prior year West Virginia tax return that you elected to apply to your current year estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15.
If you file your return and pay the tax due on or before February 1, include the tax you pay with your return in column (d) of line 2. In this case, you will not owe a penalty for the payment due January 18.

LINE 3   Enter any overpayment from the previous column on line 3.

LINE 4   Add lines 2 and 3 in each column and enter the result on line 4.

LINE 5   Add lines 7 and 8 from the previous column and enter the result in each column.

LINE 6   Subtract line 5 from line 4 in each column and enter the result here. If line 5 is equal to or more than line 4 in any column, enter zero in that column.

LINE 7   Subtract line 4 from line 5 for any column where line 5 is more than line 4; otherwise, enter zero.

LINE 8   Subtract line 6 from line 1 for any column where line 1 is more than line 6; otherwise, enter zero. If line 8 is zero for all payment periods, you do not owe a penalty.

LINE 9   Subtract line 1 from line 6 for any column for which line 6 is more than line 1; otherwise, enter zero. Be sure to enter the amount from line 9 on line 3 of the next column.

CAUTION: Read the following instructions before completing Section B.

SECTION B − COMPUTE YOUR PENALTY

Compute the penalty by applying the appropriate rate against each underpayment on line 8. The penalty is computed for the number of days that the underpayment remains unpaid.

The annual rate can be found in TSD 365.

For January 1, 2025 to December 31, 2025 the rate is 12.25%. The resultant daily rate of 0.000336 is applied to all underpayments.
For January 1, 2026 to December 31, 2026 the rate is 11.5%. The resultant daily rate of 0.000315 is applied to all underpayments.

Use line 10 to compute the number of days the underpayment remains unpaid. Use line 12 to compute the actual penalty amount by applying the daily rate for that quarter to the underpayment for the number of days it was unpaid.

Each payment must be applied to the oldest outstanding underpayment. It does not matter if you designate a payment for a later period. For example, if you have an underpayment for April 15 installment period, the payment you make on June 15, 2025 will first be applied to pay off the April underpayment; any remaining portion of the payment will be applied to the June installment.

Also, apply the following rules:

- Show the West Virginia withholding tax attributable to each regular installment due date; do not list the withholding attributable on or after January 1.
- Any balance due paid on or before the due date with your personal income tax return is considered a payment and should be listed on line 2, column (d). For the payment date, use the date you file your return, or the due date, whichever is earlier.

Chart of Total Days Per Rate Period			
Rate Period	Column	Line 10	Blended Daily Rate
Q1	(a)	365	0.000330
Q2	(b)	303	0.000329
Q3	(c)	212	0.000326
Q4	(d)	90	0.000315

For example, if you have an underpayment on line 8, column (a), you would enter 365 in column (a) of line 10.

The following line-by-line instructions apply only to column (a) of Section B. If there is an underpayment shown in any other column on line 8, complete lines 10 through 12 in a similar fashion.

LINE 10   Enter in column (a) the total number of days from the due date of the estimated payment to the due date of the return. For Example: If you have an underpayment on line 8, column a, you would enter 364 in column (a) of line 10.

LINE 11 The daily penalty rate is equal to the annual interest rate applied to tax underpayments divided by 365.

For Example: The annual interest rate for underpayments is 12.25% for calendar year 2025, resulting in a daily rate of .000336 and is 11.50% for calendar year 2026, resulting in a daily rate of 0.000315. If the estimated payment remained unpaid until the due date of the return, the average blended daily rate applied would be the blended rate as seen above would apply.

LINE 12 Make the computation requested and enter the result. Note that the computation calls for the "underpayment on line 8". The amount to use as the "underpayment" depends on whether or not a payment is listed.

If there is a payment – if the payment is more than the underpayment, apply only an amount equal to the underpayment and apply the remainder to the tax due for the next quarter. If the payment is less than your underpayment, the penalty for the remaining underpayment will require a separate computation. Use a separate sheet of paper to show any additional computations.

If there are no payments – the "underpayment" is the entire amount shown on line 8.

The following conditions determine if additional computations are needed for Column (a):

The first payment was enough to reduce the underpayment to zero. There are no further computations for column (a).

No payments. Only one computation is needed. The penalty for column (a) is line 8 multiplied by the number of days until the due date multiplied by line 11.

The payment did not reduce the underpayment to zero. Compute the penalty on the remaining underpayment on a separate sheet of paper. If additional payments apply, reduce the underpayment for each installment and compute the penalty on the remainder of tax due until paid or the due date, whichever is earlier.

Enter the total penalty calculation on line 12 and proceed to the next column.

Columns (b) through (d): To complete columns (b) through (d), use the same procedures as for column (a). However, apply only those payments in each column which have not been used in a previous column.

LINE 13 Add all figures from line 12.

PART IV REGULAR METHOD				
SECTION A – FIGURE THE UNDERPAYMENT	**(a)** **April 15***	**(b)** **June 15***	**(c)** **September 15***	**(d)** **January 15***
1. If you are using the annualized method, enter the amounts from line 19 of the Annualized Income Worksheet; otherwise, enter 1/4 of line 8 of PART I in each column....... **1**	.00	.00	.00	.00
2. Estimated tax paid and tax withheld (see instructions). For column (a) only, enter the amount from line 2 on line 6. If line 2 is equal to or more than line 1 for all payment periods, stop here; you do not owe any penalty....... **2**	.00	.00	.00	.00
NOTE: Complete Lines 3 through 9 before going to the next column.				
3. Enter the amount, if any, from line 9 of the previous column....... **3**		.00	.00	.00
4. Add lines 2 and 3....... **4**		.00	.00	.00
5. Add lines 7 and 8 of the previous column....... **5**		.00	.00	.00
6. Subtract line 5 from line 4. If zero or less, enter zero. For column (a) only, enter the amount from line 2....... **6**	.00	.00	.00	.00
7. If line 6 is zero, subtract line 4 from line 5. Otherwise, enter zero....... **7**	.00	.00	.00	.00
8. UNDERPAYMENT. If line 1 is equal to or more than line 6, subtract line 6 from line 1, enter the result here and go to line 3 of the next column. Otherwise, go to line 9....... **8**	.00	.00	.00	.00
9. OVERPAYMENT. If line 6 is more than line 1, subtract line 1 from line 6, enter the result here and go to line 3 of the next column....... **9**	.00	.00	.00	.00
SECTION B – FIGURE THE PENALTY				
NOTE: Complete Lines 10 through 12 for each column before going to the next column				
	(a) **April 15***	**(b)** **June 15***	**(c)** **September 15***	**(d)** **January 15***
10. Number of days FROM the date shown at the top of the column TO the date the amount on line 8 was paid, or 4/15, whichever is earlier....... **10**				
11. Daily penalty rate for each quarter.. Use rates from chart on page 51....... **11**				
12. Penalty due for each quarter (line 8 x 10 x 11)..... **12**	.00	.00	.00	.00
13. Penalty due (add all amounts on line 12). Enter here and on the PENALTY DUE line of your personal income tax return **13**				.00

* The exact closing day of each quarter may shift to accommodate weekends or holidays as permitted by code. If unsure, please contact the West Virginia Tax Division to determine the payment deadlines for a certain tax year.