

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



Earl Ray Tomblin, Governor

Craig A. Griffith, Tax Commissioner

Name

Address

Account #: _____

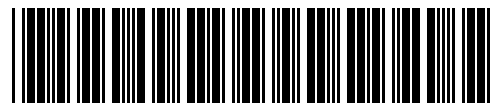
City State Zip

WV/CNF-120ES
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WEST VIRGINIA ESTIMATED
CORPORATE INCOME/BUSINESS FRANCHISE TAX PAYMENT

| | | | | | |
|-------------------------------------|--|----------------------|--|----------------------|--|
| Account ID: | | Taxable Year End: | | Payment Due Date: | |
| Complete Lines 1-3 | | | | | |
| 1. Business Franchise Tax Payment | | | | | |
| 2. Corporate Income Tax Payment | | | | | |
| 3. Payment Due (Line 1 Plus Line 2) | | | | | |

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.wvtax.gov
File online at <https://mytaxes.wvtax.gov>



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BUSINESS FRANCHISE TAX

If your Business Franchise Tax liability is expected to be at least \$12,000 per year after tax credits, estimated tax payments 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 correct WV account identification number must be shown on each payment voucher to ensure proper processing of the payments.

The Business Franchise Tax rates, based on taxable capital with a minimum tax of \$50, are listed below. For tax years beginning:

| <u>From</u> | <u>To</u> | <u>Rate</u> |
|-------------|------------|-------------|
| 01/01/2007 | 12/31/2008 | .55% |
| 01/01/2009 | 12/31/2009 | .48% |
| 01/01/2010 | 12/31/2010 | .41% |
| 01/01/2011 | 12/31/2011 | .34% |
| 01/01/2012 | 12/31/2012 | .27% |

For more information about the West Virginia Business Franchise Tax refer to W.Va. Code §11-23-1, et seq.

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> |
|-------------|------------|-------------|
| 01/01/2007 | 12/31/2008 | 8.75% |
| 01/01/2009 | 12/31/2011 | 8.50% |
| 01/01/2012 | 12/31/2012 | 7.75% |

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