

**PART I: All filers must complete this part**

1. Enter your 2018 tax as shown on line 8 of Form IT-140.....	1		.00
2. Enter the credits against your tax from your return.....	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 2017 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

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

**DETERMINE YOUR PENALTY BY COMPLETING PART II, PART III, OR PART IV.**

- 9. If you are requesting a waiver of the penalty calculated, check here and attach your written request (see form on page 45).....
- 10. If you are a qualified farmer (see instructions for income on page 27), check here.....
- 11. If you used Part IV on the reverse side 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.....

**PART II: If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment and penalty, complete the worksheet below.**

ANNUALIZED INCOME WORKSHEET	1/1/18 – 3/31/18	1/1/18 – 5/31/18	1/1/18 – 8/31/18	1/1/18 – 12/31/18
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 12		.00	.00	.00
14. Subtract line 13 from line 12 (if less than zero, enter zero)	.00	.00	.00	.00
15. Enter 1/4 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.**



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**PART III SHORT METHOD**

Read the instructions on pages 28 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 .05826.....	6		.00
7. If the amount on line 5 was paid on or after April 15, 2019, enter zero. If paid prior to April 15, 2019 line 5 X number of days paid before April 15, 2019 X .000240.....	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**

**SECTION A - FIGURE THE UNDERPAYMENT**

	(a) 4/17/18	(b) 6/15/18	(c) 9/17/18	(d) 1/15/19
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
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

**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) 4/17/18	(b) 6/15/18	(c) 9/17/18	(d) 1/15/19
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 4/15/2019, whichever is earlier.....	10			
11. Daily penalty rate for each quarter.....	11	0.000240	0.000240	0.000240
12. Penalty due for each quarter (line 8 x 10 x 11).....	12	.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 (line 19)	13			.00

