

## INSTRUCTIONS FOR MAKING ESTIMATED PAYMENTS

**NOTE:** Taxpayers filing a Fiduciary tax return are not required to file and pay estimated taxes. However, if the taxpayer elects to do so, form IT-141ES is available. See form printed below. Taxpayers need only to file this form and pay the tax on a quarterly basis.


**HOW AND WHERE TO FILE** - Payment of any estimated taxes may be made by completing voucher below, detaching and mailing to:

**West Virginia State Tax Department  
Tax Account Administration Division  
P. O. Box 11751  
Charleston, West Virginia 25339-1751**

Make check payable to: West Virginia State Tax Department

**For extensions to file, please use IT-141T.**

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PLEASE CUT HERE. USE BLUE OR BLACK INK TO COMPLETE VOUCHER. DO NOT WRITE IN BARCODE AREA.  
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<b>IT-141ES</b> v. 6/09	<b>FIDUCIARY ESTIMATED TAX PAYMENT VOUCHER</b>	<b>West Virginia</b> State Tax Department
Due Date:	IT141ES09 v.2-Web	
1. Period Ending	2. FEIN	
_____	3. Amount Enclosed	<b>.00</b>
Name		
Address		
City	State	Zip
		 P 4 2 0 6 0 9 0 1 W