IT-210	
REV.10-18	

Underpayment of Estimated Tax by Individuals (Enclose this form with your Personal Income Tax Return)



1. Enter your 2018 tax as shown on line 8 of Form IT-140	PART I: All filers must complete this part											
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 S600, DO NOT COMPLETE THIS FORM YOU ARE NOT SUBJECT TO THE PENALTY. 6. Multply line 3 by ninely percent (50) 6 .00 7. Enter the tax after credits from your 2017 return (see instructions) 6 .00 8. Enter the smaller of line 6 or line 7 (fine 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 CALCULATION THE AMOUNT OF UNDERPAYMENT PENALTY. DETERMINE YOUR PENALTY BY COMPLETING PART II, PART III, oR PART IV. 9. If you are aqualified farmer (see instructions for income on page 27), check here	1. Enter your 2018 tax as shown on line 8 of Form IT-140							1		.00		
4. Tax withheld. 4 .00 5. Subtract line 4 from line 3. 5 .00 IF LINE SI LESS THAN \$500, DD NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY. 6. Multiply line 3 by ninety parcent (.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 (filme 7 is zero and line 3 is more than \$5.00, 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 III, PART III, or PART IV. 9. If you are aqualified farmer (see instructions for income on page 27), check here and attach your wittlen request (see form on page 45)	2. Enter the credits against your tax from your return		2			.00						
5. Subtract line 4 from line 3	3. Tax after credits (subtract line 2 from line 1)							3		.00		
IF LINE 5 IS LESS THAN \$600, DO NOT COMPLETE THIS FORM: YOU ARE NOT SUBJECT TO THE PENALTY. 6	4. Tax withheld			4			.00					
6 .00 7 .00 7. Enter the tax after credits from your 2017 return (see instructions)	5. Subtract line 4 from line 3							5		.00		
7. Enter the tax after credits from your 2017 return (see instructions)	IF LINE 5 IS LESS THAN \$600, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY.											
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)	6. Multiply line 3 by ninety percent (.90)		6			.00						
REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE AMOUNT OF UNDERPAYMENT PENALTY. DETERMINE YOUR PENALTY BY COMPLETING PART II, 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).	7. Enter the tax after credits from your 2017 return (see instructions)		7			.00						
DETERMINE YOUR PENALTY BY COMPLETING PART II, 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)	8. Enter the smaller of line 6 or line 7 (if line 7 is zero and line 3 is more than \$5,000, 4				the amour	nt show	n on line 6)	8		.00		
9. If you are requesting a waiver of the penalty calculated, check here and attach your written request (see form on page 45). If you are a qualified farmer (see instructions for income on page 27), check here. 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 I/1/18 – 3/31/18 I/1/18 – 12/31/18 I/1/18 – 12/31/18 I/1/18 – 3/31/18 I/1/18 – 12/31/18 I/1/18 – 3/31/18 I/1/18 – 3/31/1												
10. If you are a qualified farmer (see instructions for income on page 27), check here.	DETERMINE YOUR PENALTY BY COMPLETING PART II, PART III, OR PART IV.											
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 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 .00 2. Annualized amounts. 4 2.4 1.5 1 3. Annualized income (line 1 X line 2). .00 .00 .00 .00 .00 4. Modifications to income (see instructions). .00 .00 .00 .00 .00 .00 6. Exemption allowance. .00 .00 .00 .00 .00 .00 .00 9. Annualized tax. .00 .00 .00 .00 .00 .00 .00 9. Annualized tax. .00 .00 .00 .00 .00 .00 .00 9. Annualized tax. .00 .00 .00 .00 .00 .00 .00 <t< td=""><td colspan="12">9. If you are requesting a waiver of the penalty calculated, check here and attach your written request (see form on page 45)</td></t<>	9. If you are requesting a waiver of the penalty calculated, check here and attach your written request (see form on page 45)											
than in equal amounts on the payment due dates, check here. Image: constraint of the payment and penalty, complete the worksheet below. PART II: If you are using the ANNUALIZED INCOME WORKSHEET 1. Federal adjusted gross income year-to-date. 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 00 2. Annualized amounts 4 2.4 1.5 1 3. Annualized amounts 4 2.4 1.5 1 4. Modifications to income (see instructions). 00 0.00 0.00 0.00 0.00 6. Exemption allowance. 0.00 0.00 0.00 0.00 0.00 0.00 9. Oro MocLube TAX WITHHELD OR ESTMATED PAYMENTS: 0.00 0.00 0.00 0.00 0.00 0.00 1. Applicable prometings of time 19 00 0.00 0.00 0.00 0.00 0.00 1. Applicable prometings of time 19 0.00 0.00 0.00 0.00 0.00 1. Applicable prometings of time 19 0.00	10. If you are a qualified farmer (see instructions for income on page 27), check here											
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1. Federal adjusted gross income year-to-date	PART II: If you are using the ANNUALIZED INCOME	WORKSHEET to	comp	ute you	r underpa	ayment	and penalty,	complete	the worksheet be	elow.		
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4. Modifications to income (see instructions) .00 .00 .00 .00 .00 5. West Virginia adjusted gross income (combine lines 3 and 4) .00 .00 .00 .00 .00 6. Exemption allowance. .00 .00 .00 .00 .00 .00 7. West Virginia taxable income (see instructions) .00 .00 .00 .00 .00 .00 8. Annualized tax. .00 .00 .00 .00 .00 .00 .00 9. Credits against tax. .00 .00 .00 .00 .00 .00 .00 10. Subtract line 9 from line 8 (if less than zero, enter zero) .00 .00 .00 .00 .00 .00 11. Applicable percentage. .00 .00 .00 .00 .00 .00 .00 12. Multiply line 10 by line 11. .00 .00 .00 .00 .00 .00 .00 14. Subtract line 13 from line 12 (if less than zero, enter zero) .00 .00 .00 .00 .00 15. Enter ¼ of line 8, Part I, of Form IT-210 in each column of this worksheet. .00<	2. Annualized amounts	4			2.4		1.5		1			
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0. Califytion anowarice	5. West Virginia adjusted gross income (combine lines 3 and 4)		.00			.00		.00		.00		
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DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTSI.00.00.00.00.0010. Subtract line 9 from line 8 (if less than zero, enter zero).00.00.00.00.0011. Applicable percentage22.5%45%67.5%90%.0012. Multiply line 10 by line 1100.00.00.00.0013. Add the amounts in all previous columns of line 19.00.00.00.00.0014. Subtract line 13 from line 12 (if less than zero, enter zero).00.00.00.00.0015. Enter ½ of line 8, Part I, of Form IT-210 in each column of this worksheet00.00.00.00.0017. Add lines 15 and 16 and enter total00.00.00.00.00.0018. Subtract line 14 from line 17 (if less than zero, enter zero).00.00.00.00.0019. Enter the smaller of line 14 or line 17 here and.00.00.00.00.00	č		.00			.00		.00		.00		
10. Subtract line 9 from line 8 (if less than zero, enter zero) .00 .00 .00 .00 11. Applicable percentage	9. Credits against tax		.00			.00		.00		.00		
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13. Add the amounts in all previous columns of line 19 .00 .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 .00 16. Enter the amount from line 18 of the previous column of this worksheet .00 .00 .00 .00 .00 17. Add lines 15 and 16 and enter total .00 .00 .00 .00 .00 18. Subtract line 14 from line 17 (if less than zero, enter zero) .00 .00 .00 .00 19. Enter the smaller of line 14 or line 17 here and .00 .00 .00 .00		22.5%			45%		67.5	%	90%			
13. Add the amounts in all previous columns of line 19 .00 .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 .00 16. Enter the amount from line 18 of the previous column of this worksheet .00 .00 .00 .00 .00 17. Add lines 15 and 16 and enter total .00 .00 .00 .00 .00 18. Subtract line 14 from line 17 (if less than zero, enter zero) .00 .00 .00 .00 19. Enter the smaller of line 14 or line 17 here and .00 .00 .00 .00	12 Multiply line 10 by line 11		.00			.00		.00		.00		
14. Subtract line 13 from line 12 (if less than zero, enter zero) .00 .00 .00 .00 .00 15. Enter ¼ of line 8, Part I, of Form IT-210 in each column .00 .00 .00 .00 .00 .00 16. Enter the amount from line 18 of the previous column of this worksheet .00 .00 .00 .00 .00 .00 17. Add lines 15 and 16 and enter total .00 .00 .00 .00 .00 .00 18. Subtract line 14 from line 17 (if less than zero, enter zero) .00 .00 .00 .00 .00 19. Enter the smaller of line 14 or line 17 here and .00 .00 .00 .00 .00						00		00				
14. Output atcline 16 information 12 (inless than 2ero, enter 2ero) 15. Enter 14 of line 8, Part I, of Form IT-210 in each column .00 .00 <t< td=""><td>13. Add the amounts in all previous columns of line 19</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	13. Add the amounts in all previous columns of line 19											
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19. Enter the smaller of line 14 or line 17 here and	17. Add lines 15 and 16 and enter total		.00			.00		.00		.00		
19. Enter the smaller of line 14 or line 17 here and	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		.00			.00		00		.00		

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



IT-210 REV.10-18 B

Underpayment of Estimated Tax by Individuals (Enclose this form with your Personal Income Tax Return)



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..... .00 1 2. Enter the amount from line 4, Part I..... 2 .00 3. Enter the total, if any, of the estimated payments made..... 3 .00 .00 4. Add lines 2 and 3..... 4 5 .00 5. Total underpayment for the year (subtract line 4 from line 1). If zero or less, stop here. No penalty due..... 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 7 April 15, 2019 X .000240...... .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 (b) 6/15/18 (d) 1/15/19 (c) 9/17/18 (a) 4/17/18 SECTION A - FIGURE THE UNDERPAYMENT 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 1 .00 .00 .00 .00 I in each column..... 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 2 .00 .00 .00 .00 here; you do not owe any penalty..... NOTE: Complete Lines 3 through 9 before going to the next column. Enter the amount, if any, from line 9 of the 3. previous column 3 .00 .00 .00 4. Add lines 2 and 3..... .00 .00 4 .00 Add lines 7 and 8 of the previous column. 5 .00 .00 .00 5 Subtract line 5 from line 4. If zero or less, enter 6. zero. For column (a) only, enter the amount 6 .00 .00 .00 from line 2.... .00 7. If line 6 is zero, subtract line 4 from line 5. 7 .00 .00 .00 Otherwise, enter zero.. .00 UNDERPAYMENT. If line 1 is equal to or more 8 than line 6, subtract line 6 from line 1, enter the result here and go to line 3 of the next column. .00 .00 .00 8 .00 Otherwise, go to line 9..... OVERPAYMENT. If line 6 is more than line 1, 9 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 (d) (a) 4/17/18 (b) 6/15/18 (c) 9/17/18 10. Number of days FROM the date shown at the 1/15/19 top of the column TO the date the amount on line 8 was paid, or 4/15/2019, whichever is earlier... 10 11 0.000240 0.000240 0.000240 0.000240 11. Daily penalty rate for each quarter..... 12. Penalty due for each guarter (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 (line 19) 13



.00