

QUARTERMASTER'S RESPONSIBILITIES REGARDING TAXES, LICENSES AND OTHER IMPORTANT ITEMS

TAXES

- MONTHLY
 - Federal 941 – Monthly by the 15th
 - WV Withholding – Monthly by the 15th
 - WV Sales and Service – Monthly by the 20th

- Quarterly
 - Federal 940 – due by the 20th preceding the quarter reporting
 - WV Worker's Unemployment Compensation – due by the 30th preceding the quarter reporting.
 - WV Worker's Compensation – BrickStreet
 - Local Municipality Taxes (B&O) – Check with local government

- Yearly
 - Federal 990 or 990-T or 990EZ – due 45 days after the close of fiscal year

LICENSES

- Secretary of State Business Registration – Renew by June 30 each year
- Alcohol – Renew by June 30
 - Beer Bond
 - Liquor Bond
- Video Lottery – Renew by September 30
- Raffle – Renew by December 31 of each year
 - Annual Report due by February 20 of preceding year
- Bingo – Renew by December 31 of each year
 - Quarterly reports due by the 20th preceding the quarter reporting
 - Annual report due by February 20 of preceding year
- Health Department/Food Handler – Check with local health department for permit

BOND

- QM Bond – renew by August 31

OTHER IMPORTANT ITEMS

- Prepare for Post Inspection – late summer early fall
- Report new employees to WV state – <http://newhire-reporting.com/WV-Newhire/Dafault.aspx>
- Registration of video lottery machines with Department of Justice – By January 1 of each year – <http://www.justice.gove/crminial/oeo/gambling/>