

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

### **TAXES**

- MONTHLY
  - Federal 941 – Monthly by the 15<sup>th</sup>
  - WV Withholding – Monthly by the 15<sup>th</sup>
  - WV Sales and Service – Monthly by the 20<sup>th</sup>
  
- Quarterly
  - Federal 940 – due by the 20<sup>th</sup> preceding the quarter reporting
  - WV Worker's Unemployment Compensation – due by the 30<sup>th</sup> 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 20<sup>th</sup> 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/>