**MODULE 4 WORKSHEET**

**Taxes and fees…..purpose of worksheet including checklist of points you may have to consider and question builder**

| **Description** | **Yes** | **No** | **Maybe?** | **Notes** |
| --- | --- | --- | --- | --- |
| Which of your product(s) are taxable?  |  |  |  |  |
| Who on your team can assist you with tax related questions? |  |  |  |  |
| Who collects tax(es) on your product(s) at the point of sale? |  |  |  |  |
| Are you tracking sales of your taxable product(s)? |  |  |  |  |
| Who on your team is responsible for tax tracking, filing and payment? |  |  |  |  |
| Are you registered for filing and paying taxes? |  |  |  |  |
| Do you have a tax-exempt form(s) for your wholesale vendors? |  |  |  |  |
| Do you sell product(s) that qualify for excise tax? |  |  |  |  |
| Do you know where and how to file your annual report for your enterprise? |  |  |  |  |
| Are you filing and paying income tax personally? |  |  |  |  |
| Are you filing and paying income tax for your maple enterprise separately? |  |  |  |  |
| Do you hire employees? |  |  |  |  |
| Do you know the requirements for payroll taxes? |  |  |  |  |
| Do you have a current address on file for all employees including seasonal workers? |  |  |  |  |
| Who is responsible for preparing and sending yearly wage earning forms (W2’s)? |  |  |  |  |
| Do you review applicable taxes and fees changes and update your collection process? |  |  |  |  |
| Do you have access to manuals and/or technical support to help you with taxes and fees owed? |  |  |  |  |
| Do you have a resource to monitor tax changes and suggest changes in your tax related procedures? |  |  |  |  |
| What other questions do you have about taxes? (Include below) |  |  |  |  |

**Additional resources and links that may help you as you research your tax and fee responsibilities with your team include:**

***For agriculture sales tax information in Virginia or West Virginia, go to:***

| Virginia | <https://www.vafb.com/Portals/FBA/PDFs_and_Resources/membership_at_work/48050534_VFBF%20Farmers%20%20Direct%20Sales%20and%20Use%20Tax%2011-7-17.pdf>  |
| --- | --- |
| West Virginia |  <https://tax.wv.gov/Documents/TSD/tsd371.pdf> |

***For annual business registration/filing in Virginia or West Virginia, go to:***

| Virginia State Corporation Commission | <https://scc.virginia.gov/pages/Clerks-Annual-Reports> |
| --- | --- |
| West Virginia Secretary of State | <https://business4.wv.gov/operatemybusiness/Pages/Annual-Reporting.aspx> |

***For payroll tax information and agriculture specific rules in Virginia, go to:***

| Virginia | <https://www.tax.virginia.gov/laws-rules-decisions/tax-bulletins/90-1>  |
| --- | --- |

***Local or municipal tax rates and regions in either Virginia or West Virginia can be found at:***

| Virginia | <https://www.salestaxhandbook.com/virginia> |
| --- | --- |
| West Virginia | <https://tax.wv.gov/Documents/SUT/MunicipalitiesImposingSalesAndUseTaxes.pdf> |