

## 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	<a href="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">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</a>
West Virginia	<a href="https://tax.wv.gov/Documents/TSD/tsd371.pdf">https://tax.wv.gov/Documents/TSD/tsd371.pdf</a>

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

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

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

Virginia	<a href="https://www.tax.virginia.gov/laws-rules-decisions/tax-bulletins/90-1">https://www.tax.virginia.gov/laws-rules-decisions/tax-bulletins/90-1</a>
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***Local or municipal tax rates and regions in either Virginia or West Virginia can be found at:***

Virginia	<a href="https://www.salestaxhandbook.com/virginia">https://www.salestaxhandbook.com/virginia</a>
West Virginia	<a href="https://tax.wv.gov/Documents/SUT/MunicipalitiesImposingSalesAndUseTaxes.pdf">https://tax.wv.gov/Documents/SUT/MunicipalitiesImposingSalesAndUseTaxes.pdf</a>