



2005 TAX CALENDAR

4TH QUARTER

Due Date	Form	Form Title	Comments
OCTOBER			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/SWA-2	Solid Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200	Consumers Sales and Service Tax Return	Monthly & 3 rd quarter
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly & 3 rd quarter
	WV/CST-220	Use Tax Return	Monthly & 3 rd quarter
	WV/IT-101	Employers Return of West Virginia Income Tax Withheld	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly & 3 rd quarter estimate
	WV/SEV-400	Severance Tax Estimate	Monthly & 3 rd quarter estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly & 3 rd quarter estimate
	WV/IFTA-13	International Fuel Tax Agreement (IFTA) Quarterly Report	3 rd quarter
	WV/IT-101	Employers Return of West Virginia Income Tax Withheld	3 rd quarter
		Motor Fuel Excise Tax Returns	Monthly
NOVEMBER			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/SWA-2	Solid Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200	Consumers Sales and Service Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/CST-220	Use Tax Return	Monthly
	WV/IT-101	Employers Return of West Virginia Income Tax Withheld	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly
DECEMBER			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/CNF-120ES	Combined Estimated Corporate Income/Franchise Tax Return	4 th quarter estimate (calendar year end)
	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/SWA-2	Solid Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200	Consumers Sales and Service Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/CST-220	Use Tax Return	Monthly
	WV/IT-101	Employers Return of West Virginia Income Tax Withheld	Monthly
30	WV/BOT-300	Business Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly

NOTE: If the due date falls on Saturday, Sunday, or legal holiday, the return or voucher may be filed on first business day thereafter.



2005 Tax Calendar

Third Quarter

Due Date	Form	Form Title	Comments
JULY			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200	Consumers Sales and Service Tax Return	Monthly & 2 nd quarter
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly & 2 nd quarter
	WV/CST-220	Use Tax Return	Monthly & 2 nd quarter
	WV/IT-101	Employers Return of West Virginia Income Tax Withheld	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly & 2 nd quarter estimate
	WV/SEV-400	Severance Tax Estimate	Monthly & 2 nd quarter estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly & 2 nd quarter estimate
	WV/IFTA-13	International Fuel Tax Agreement (IFTA)	Quarterly Report 2 nd quarter
	WV/IT-101	Employers Return of West Virginia Income Tax Withheld	2 nd quarter
		Motor Fuel Excise Tax Returns	Monthly
AUGUST			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200	Consumers Sales and Service Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/CST-220	Use Tax Return	Monthly
	WV/IT-101	Employers Return of West Virginia Income Tax Withheld	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly
SEPTEMBER			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	IT-140ES	Personal Income Tax Estimated Tax Payment	3 rd quarter
	WV/CNF-120ES	Combined Estimated Corporate Income/Franchise Tax Return	3 rd quarter estimate (calendar year end)
	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200	Consumers Sales and Service Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/CST-220	Use Tax Return	Monthly
	WV/IT-101	Employers Return of West Virginia Income Tax Withheld	Monthly
30	WV/BOT-300	Business Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly

NOTE: If the due date falls on Saturday, Sunday, or legal holiday, the return or voucher may be filed on first business day thereafter.



SECOND QUARTER

2005 TAX CALENDAR

Table with 4 columns: Due Date, Form, Form Title, Comments. It lists tax forms for April, May, and June, including details like 'Brewer/Importer/Manufacturer Barrel Tax Return' and 'Personal Income Tax Estimated Tax Payment'.

NOTE: If the due date falls on Saturday, Sunday, or legal holiday, the return or voucher may be filed on first business day thereafter.



FIRST QUARTER
2005 TAX CALENDAR

Table with 4 columns: Due Date, Form, Form Title, Comments. It lists tax forms for January, February, and March, including details like 'Brewer/Importer/Manufacturer Barrel Tax Return' and 'Personal Income Tax Estimated Tax payment'.

NOTE: If the due date falls on Saturday, Sunday, or legal holiday, the return or voucher may be filed on first business day thereafter.