

IGB OWNER/SUPPLIER - 2023 Period of Submission Reference Chart

| Instructions: Please find your renewal month in the first column, then find the month your Tax Year ends in column 3 and follow that row across to determine the years or periods for which applicable information is required by the due date in column 2. | | | For Casinos, Casino Suppliers & Business Entities (BE)^: | | | | | For: Key Persons (KP), and Level 1 Occupational Persons (L1): | | |
|--|---|-------------------------------------|---|---|---|---|--|---|---|--|
| | | | C Corporations - C Partnerships - P S Corporations - S | ALL | ALL ^^ | If you have Employees & Payroll Taxes: | | | | |
| IGB 2023 License Renewal Month: *** | Financial Information Must Be Received by IGB by: *** | If the month your Tax Year ends is: | Submit Federal & State Tax Returns for your year ending in: | Submit <u>Current IRS 'Account'</u> Transcripts ** for Form <u>1120, 1120S or 1041</u> or ' <u>Record of Account</u> ' Transcripts ** for Form <u>1065</u> for 3 years ending in: | Submit Annual Financial Statements for your tax year ending in: | Submit Interim Financial Statements as of the month ending: | Submit IRS ' <u>Account</u> ' Transcript** for Form <u>940</u> for the calendar year ending: | Submit IRS ' <u>Account</u> ' Transcripts** for Forms <u>941</u> for the quarters ending: | Submit Federal & State Tax Returns AND IRS ' <u>Account</u> ' Transcripts** as follows: | Net Worth Template Schedules & Attachments are Required as of: |
| January | 10/07/2022 | January 31 | 2022 | 2022, 2021, 2020 | 2022 | Aug 2022 | 2021 | 3rd/4th 2021 & 1st/2nd 2022 | Tax Returns for: 2021* AND IRS Account Transcripts for: 2021, 2020, 2019 | 12/31/2021 or 06/30/2022 **** |
| | | February 28 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | March 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | April 30 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | May 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | June 30 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | July 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | August 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | September 30 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | October 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | November 30 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | December 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| February | 11/07/2022 | January 31 | 2022 | 2022, 2021, 2020 | 2022 | Sep 2022 | 2021 | 3rd/4th 2021 & 1st/2nd 2022 | Tax Returns for: 2021* AND IRS Account Transcripts for: 2021, 2020, 2019 | 12/31/2021 or 06/30/2022 **** |
| | | February 28 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | March 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | April 30 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | May 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | June 30 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | July 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | August 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | September 30 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | October 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | November 30 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | December 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| March | 12/05/2022 | January 31 | 2022 | 2022, 2021, 2020 | 2022 | Sep or Oct 2022 | 2021 | 4th 2021 & 1st/2nd/3rd 2022 | Tax Returns for: 2021* AND IRS Account Transcripts for: 2021, 2020, 2019 | 12/31/2021 or 06/30/2022 **** |
| | | February 28 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | March 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | April 30 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | May 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | June 30 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | July 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | August 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | September 30 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | October 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | November 30 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | December 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| April | 01/05/2023 | January 31 | 2022 | 2022, 2021, 2020 | 2022 | Oct 2022 | 2021 | 4th 2021 & 1st/2nd/3rd 2022 | Tax Returns for: 2021* AND IRS Account Transcripts for: 2021, 2020, 2019 | 12/31/2021 or 06/30/2022 **** |
| | | February 28 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | March 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | April 30 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | May 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | June 30 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | July 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | August 31 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | September 30 | 2022 | 2022, 2021, 2020 | 2022 | | | | | |
| | | October 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | November 30 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |
| | | December 31 | 2021 | 2021, 2020, 2019 | 2021 | | | | | |

Additional Instructions:

For Partnerships or S Corporations with fiscal year ends, your 2022 fiscal year end tax return and transcript will also be due to IGB if the original IRS due date has passed. *

* If your return has not been filed because it is on extension, please provide a copy of the extension.

** In lieu of timely submitting IRS Transcripts, submit a copy of Form 4506-T along with an IRS Fax transmittal verification or certified mail receipt dated no later than one week after the date of your Renewal Notification Letter. Transcripts may then follow and be submitted upon receipt from the IRS.

*** License renewal month is reflected in your Renewal/Update Notification Letter. The due date is as specified in that Letter and supersedes the above date if different.

**** Net worth statements are required as of a year end (12/31), allowing 3 months for completion. Anyone contributing financing or operating funds to the Licensee should submit net worth information as of 6/30 of the most recent year. More recent net worth statements are accepted.

^^ Submit year-to-date interim financial statements (balance sheet/income statement/cash flow/statement of equity) as of the month end noted above with your renewal materials.